

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	10 953 569	3 064 923	28,0%	2 848 809	26,0%	5 913 732	54,0%	2 458 745	53,1%	15,9%
Exchange Revenue										
Service charges - Electricity	3 197 096	886 134	27,7%	791 096	24,7%	1 677 231	52,5%	788 629	56,2%	3%
Service charges - Water	1 000 901	218 597	21,8%	277 835	27,8%	496 433	49,6%	232 055	48,7%	19,7%
Service charges - Waste Water Management	632 342	160 103	25,3%	146 552	23,2%	306 655	48,5%	139 418	48,1%	5,1%
Service charges - Waste Management	561 494	118 313	21,1%	121 324	21,6%	239 637	42,7%	119 080	44,4%	1,9%
Sale of Goods and Rendering of Services	159 693	31 009	19,4%	32 159	20,1%	63 168	39,6%	31 133	40,4%	3,3%
Agency services	29 389	8 651	29,4%	9 212	31,3%	17 863	60,8%	6 083	66,6%	51,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	231 858	99 429	42,9%	114 460	49,4%	213 889	92,2%	88 706	80,9%	29,0%
Interest earned from Current and Non Current Assets	71 134	14 560	20,5%	11 486	16,1%	26 046	36,6%	12 659	129,8%	(9,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	25 306	9 321	36,8%	9 916	39,2%	19 237	76,0%	11 656	75,9%	(14,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	92 056	9 162	10,0%	10 447	11,3%	19 609	21,3%	31 293	48,3%	(66,6%)
Non-Exchange Revenue										
Property rates	2 328 401	661 317	28,4%	511 978	22,0%	1 173 294	50,4%	502 749	51,1%	1,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 108	2 127	21,0%	2 638	26,1%	4 765	47,1%	3 817	77,2%	(30,9%)
Licences or permits	14 625	3 306	22,6%	4 041	27,6%	7 347	50,2%	5 510	61,8%	(26,7%)
Transfer and subsidies - Operational	1 801 124	558 938	31,0%	522 009	29,0%	1 080 948	60,0%	470 171	60,7%	11,0%
Interest	-	1 998	-	2 198	-	4 196	-	1 552	-	41,6%
Fuel Levy	798 042	266 014	33,3%	266 014	33,3%	532 028	66,7%	-	33,3%	(100,0%)
Operational Revenue	-	15 943	-	15 444	-	31 387	-	13 411	-	15,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	823	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	10 951 601	2 986 756	27,3%	2 974 047	27,2%	5 960 803	54,4%	2 793 264	56,2%	6,5%
Employee related costs	2 932 056	708 833	24,2%	735 414	25,1%	1 444 248	49,3%	762 921	48,1%	(3,6%)
Remuneration of councillors	81 578	17 743	21,7%	18 519	22,7%	36 261	44,4%	20 104	47,4%	(7,9%)
Bulk purchases - electricity	3 193 457	980 458	30,7%	707 158	22,1%	1 687 616	52,8%	614 876	55,4%	15,0%
Inventory consumed	289 608	73 872	25,5%	80 652	27,8%	154 524	53,4%	86 233	51,6%	(6,5%)
Debt impairment	1 891 898	472 894	25,0%	472 138	25,0%	945 031	50,0%	403 062	47,9%	17,1%
Depreciation and amortisation	595 663	394 807	66,3%	383 091	64,3%	777 899	130,6%	476 815	170,5%	(19,7%)
Interest	6 551	1 950	29,8%	1 623	24,8%	3 573	54,5%	2 262	53,8%	(28,3%)
Contracted services	1 165 425	135 730	11,6%	304 144	26,1%	439 874	37,7%	215 774	32,6%	41,0%
Transfers and subsidies	117 729	32 242	27,4%	19 230	16,3%	51 472	43,7%	35 361	45,0%	(45,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	556 263	136 305	24,5%	219 675	39,5%	355 979	64,0%	150 882	61,9%	45,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	121 371	31 923	26,3%	32 403	26,7%	64 326	53,0%	24 974	42,2%	29,7%
Surplus/(Deficit)	1 968	78 167	-	(125 238)	-	(47 072)	-	(334 519)	-	-
Transfers and subsidies - capital (monetary allocations)	808 900	20 283	2,5%	311 289	38,5%	331 572	41,0%	79 347	18,5%	292,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	810 868	98 450	-	186 050	-	284 500	-	(255 172)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	810 868	98 450	-	186 050	-	284 500	-	(255 172)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	810 868	98 450	-	186 050	-	284 500	-	(255 172)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	16 522	-	16 522	-	33 043	-	19 889	-	(16,9%)
Surplus/(Deficit) for the year	810 868	114 972	-	202 572	-	317 544	-	(235 282)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 159 709	118 910	10,3%	374 188	32,3%	493 098	42,5%	312 929	33,0%	19,6%
National Government	808 685	71 831	8,9%	216 207	26,7%	288 037	35,6%	181 138	31,7%	19,4%
Provincial Government	115	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	2	-	(100,0%)
Transfers recognised - capital	808 800	71 831	8,9%	216 207	26,7%	288 037	35,6%	181 140	31,7%	19,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	350 908	47 079	13,4%	157 982	45,0%	205 061	58,4%	131 789	35,3%	19,9%
Capital Expenditure Functional	1 159 709	118 910	10,3%	374 188	32,3%	493 098	42,5%	312 929	33,0%	19,6%
Municipal governance and administration	91 138	11 845	13,0%	90 499	99,3%	102 343	112,3%	46 864	31,2%	93,1%
Executive and Council	6 250	13	2%	18	3%	31	5%	4 396	43,3%	(99,6%)
Finance and administration	84 888	11 832	13,9%	90 481	106,6%	102 313	120,5%	42 468	30,5%	113,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	312 504	39 780	12,7%	67 594	21,6%	107 374	34,4%	58 584	32,4%	15,4%
Community and Social Services	45 915	3 082	6,7%	1 087	2,4%	4 169	9,1%	1 810	27,0%	(39,9%)
Sport And Recreation	36 582	795	2,2%	3 496	9,6%	4 290	11,7%	3 414	24,6%	2,4%
Public Safety	41 700	4 389	10,5%	4 473	10,7%	8 862	21,3%	3 232	28,1%	38,4%
Housing	182 007	30 769	16,9%	55 662	30,6%	86 432	47,5%	47 854	33,5%	16,3%
Health	6 300	745	11,8%	2 877	45,7%	3 622	57,5%	2 275	42,6%	26,5%
Economic and Environmental Services	112 870	9 006	8,0%	61 830	54,8%	70 836	62,8%	81 558	49,2%	(24,2%)
Planning and Development	38 562	3 961	10,3%	16 163	41,9%	20 124	52,2%	14 418	30,9%	12,1%
Road Transport	74 309	5 044	6,8%	45 667	61,5%	50 712	68,2%	67 140	57,3%	(32,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	583 729	57 155	9,8%	145 412	24,9%	202 567	34,7%	124 974	28,5%	16,4%
Energy sources	186 195	23 669	12,7%	55 661	29,9%	79 330	42,6%	48 984	39,7%	13,6%
Water Management	161 031	18 599	11,5%	72 960	45,3%	91 559	56,9%	19 964	13,1%	265,5%
Waste Water Management	133 909	10 591	7,9%	5 974	4,5%	16 565	12,4%	41 524	39,8%	(85,6%)
Waste Management	102 594	4 297	4,2%	10 816	10,5%	15 114	14,7%	14 502	22,1%	(25,4%)
Other	59 467	1 124	1,9%	8 854	14,9%	9 978	16,8%	950	13,8%	832,4%

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	9 918 175	3 933 823	39,7%	4 222 266	42,6%	8 156 089	82,2%	3 246 862	80,2%	30,0%
Property rates	1 769 585	472 797	26,7%	399 949	22,6%	872 746	49,3%	396 157	45,2%	1,0%
Service charges	4 097 793	1 058 777	25,8%	1 114 649	27,2%	2 173 426	53,0%	967 759	49,8%	15,2%

Other revenue	1 243 438	1 550 976	124.7%	1 940 125	156.0%	3 491 101	280.8%	1 128 783	331.7%	71.9%
Transfers and Subsidies - Operational	1 741 520	636 034	36.5%	443 459	25.5%	1 079 493	62.0%	445 817	62.4%	(.5%)
Transfers and Subsidies - Capital	808 685	188 954	23.4%	294 608	36.4%	483 562	59.8%	279 547	71.9%	5.4%
Interest	257 153	26 285	10.2%	29 475	11.5%	55 761	21.7%	28 798	31.2%	2.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(8 702 448)	(2 533 186)	29.1%	(3 970 226)	45.6%	(6 503 412)	74.7%	(1 947 199)	53.5%	103.9%
Suppliers and employees	(8 609 507)	(2 502 501)	29.1%	(3 945 618)	45.8%	(6 448 119)	74.9%	(1 914 788)	53.8%	106.1%
Finance charges	(6 551)	(3 878)	59.2%	-	-	(3 878)	59.2%	-	36.7%	-
Decrease (increase) in non-current investments	(86 389)	(26 807)	31.0%	(24 608)	28.5%	(51 415)	59.5%	(32 412)	39.6%	(24.1%)
Net Cash from/(used) Operating Activities	1 215 726	1 400 637	115.2%	252 039	20.7%	1 652 677	135.9%	1 299 662	234.8%	(80.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	(8 072)	-	(8 072)	-	18 249	-	(144.2%)
Proceeds on disposal of PPE	-	-	-	(8 072)	-	(8 072)	-	18 249	-	(144.2%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 159 709)	(118 910)	10.3%	(374 188)	32.3%	(493 098)	42.5%	(312 929)	33.0%	19.6%
Capital assets	(1 159 709)	(118 910)	10.3%	(374 188)	32.3%	(493 098)	42.5%	(312 929)	33.0%	19.6%
Net Cash from/(used) Investing Activities	(1 159 709)	(118 910)	10.3%	(382 260)	33.0%	(501 170)	43.2%	(294 680)	31.4%	29.7%
Cash Flow from Financing Activities										
Receipts	3 340	1 559	46.7%	397	11.9%	1 956	58.6%	137	(100.6%)	190.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 340	1 559	46.7%	397	11.9%	1 956	58.6%	137	(100.6%)	190.4%
Payments	(25 086)	(15 318)	61.1%	-	-	(15 318)	61.1%	-	48.9%	-
Repayment of borrowing	(25 086)	(15 318)	61.1%	-	-	(15 318)	61.1%	-	48.9%	-
Net Cash from/(used) Financing Activities	(21 746)	(13 759)	63.3%	397	(1.8%)	(13 362)	61.4%	137	68.1%	190.4%
Net Increase/(Decrease) in cash held	34 272	1 267 969	3 699.7%	(129 824)	(378.8%)	1 138 145	3 320.9%	1 005 119	3 954.7%	(112.9%)
Cash/cash equivalents at the year begin:	856 795	729 682	85.2%	1 998 997	233.3%	729 682	85.2%	2 422 184	96.4%	(17.5%)
Cash/cash equivalents at the year end:	891 066	1 998 997	224.3%	1 869 173	209.8%	1 869 173	209.8%	3 427 303	426.7%	(45.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	132 702	4.9%	97 650	3.6%	100 833	3.7%	2 369 946	87.7%	2 701 130	27.6%	77 682	2.9%	118 628	4.4%
Trade and Other Receivables from Exchange Transactions - Electricity	247 808	17.5%	108 285	7.6%	117 891	8.3%	943 281	66.6%	1 417 264	14.5%	33 192	2.3%	344 974	24.3%
Receivables from Non-exchange Transactions - Property Rates	177 658	8.8%	78 981	3.9%	87 042	4.3%	1 674 824	83.0%	2 018 504	20.6%	26 276	1.3%	309 805	15.3%
Receivables from Exchange Transactions - Waste Water Management	55 949	6.7%	32 136	3.8%	35 109	4.2%	715 225	85.3%	838 419	8.6%	80 702	9.6%	80 454	9.6%
Receivables from Exchange Transactions - Waste Management	43 303	4.1%	29 261	2.8%	26 250	2.5%	961 019	90.7%	1 059 834	10.8%	81 463	7.7%	71 440	6.7%
Receivables from Exchange Transactions - Property Rental Debtors	261	2.0%	256	1.9%	271	2.0%	12 447	94.0%	13 235	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	47 820	3.4%	38 169	2.7%	35 100	2.5%	1 280 984	91.4%	1 402 073	14.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	12 747	-	-	-
Other	13 346	3.9%	9 195	2.7%	8 348	2.4%	315 249	91.1%	346 139	3.5%	69 839	20.2%	19 542	5.6%
Total By Income Source	718 847	7.3%	393 933	4.0%	410 844	4.2%	8 272 974	84.4%	9 796 598	100.0%	381 899	3.9%	944 842	9.6%
Debtors Age Analysis By Customer Group														
Organs of State	32 692	18.2%	19 367	10.8%	41 704	23.2%	85 738	47.8%	179 502	1.8%	-	-	-	-
Commercial	304 224	17.0%	115 859	6.5%	92 723	5.2%	1 281 204	71.4%	1 794 009	18.3%	-	-	-	-
Households	381 931	4.9%	258 708	3.3%	276 417	3.5%	6 906 032	88.3%	7 823 087	79.9%	381 899	4.9%	944 842	12.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	718 847	7.3%	393 933	4.0%	410 844	4.2%	8 272 974	84.4%	9 796 598	100.0%	381 899	3.9%	944 842	9.6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	208 434	100.0%	-	-	-	-	-	-	208 434	15.6%
Bulk Water	31 285	100.0%	-	-	-	-	-	-	31 285	2.3%
PAYE deductions	41 196	100.0%	-	-	-	-	-	-	41 196	3.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 759	100.0%	-	-	-	-	-	-	39 759	3.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	467 112	100.0%	-	-	-	-	-	-	467 112	34.9%
Auditor-General	2 827	100.0%	-	-	-	-	-	-	2 827	.2%
Other	546 921	100.0%	-	-	-	-	-	-	546 921	40.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 337 533	100.0%	-	-	-	-	-	-	1 337 533	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	670 041	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	2 330 627	149	-	-	-	149	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	93 279	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(14 544 867)	(365 975)	2,5%	-	-	(365 975)	2,5%	(118 826)	2,1%	(100,0%)
Suppliers and employees	(14 544 867)	(365 975)	2,5%	-	-	(365 975)	2,5%	(118 826)	2,1%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(126 953)	(44 648)	35,2%	-	-	(44 648)	35,2%	(539 401)	(12,5%)	(100,0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(126 953)	(44 648)	35,2%	-	-	(44 648)	35,2%	(539 401)	(13,1%)	(100,0%)
Cash/cash equivalents at the year begin:	4 515 032	3 848 318	85,2%	3 851 627	85,3%	3 848 318	85,2%	4 504 870	-	(14,5%)
Cash/cash equivalents at the year end:	4 388 079	3 851 627	87,8%	3 851 627	87,8%	3 851 627	87,8%	3 965 468	86,6%	(2,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	414 584	3,6%	323 463	2,8%	463 226	4,1%	10 217 883	89,5%	11 419 156	46,3%	86 527	,8%	62 354 214	546,0%
Trade and Other Receivables from Exchange Transactions - Electricity	458 478	34,1%	95 987	7,1%	109 306	8,1%	681 111	50,6%	1 344 881	5,5%	1 983	,1%	5 387 612	400,6%
Receivables from Non-exchange Transactions - Property Rates	1 914 365	48,4%	116 681	3,0%	54 157	1,4%	1 868 847	47,3%	3 954 049	16,0%	23 714	,6%	2 482 323	62,8%
Receivables from Exchange Transactions - Waste Water Management	114 534	6,4%	66 430	3,7%	56 459	3,1%	1 559 027	86,8%	1 796 449	7,3%	21 079	1,2%	10 090 858	561,7%
Receivables from Exchange Transactions - Waste Management	50 741	5,8%	28 800	3,3%	15 784	1,8%	779 886	89,1%	875 210	3,6%	13 082	1,5%	5 380 615	614,8%
Receivables from Exchange Transactions - Property Rental Debtors	3 994	6,1%	2 586	4,0%	373	,6%	58 113	89,3%	65 065	,3%	-	-	458 662	704,9%
Interest on Arrear Debtor Accounts	151 187	3,2%	164 281	3,5%	168 548	3,4%	4 219 416	89,9%	4 693 432	19,0%	23 125	,5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 423	3,6%	9 397	1,9%	11 240	2,3%	451 672	92,2%	489 733	2,0%	4 072	,8%	-	-
Total By Income Source	3 125 304	12,7%	807 625	3,3%	869 092	3,5%	19 835 955	80,5%	24 637 976	100,0%	173 583	,7%	86 154 285	349,7%
Debtors Age Analysis By Customer Group														
Organs of State	57 690	16,2%	25 483	7,2%	10 659	3,0%	262 569	73,7%	356 401	1,4%	-	-	-	-
Commercial	1 336 783	35,5%	169 676	4,5%	183 256	4,9%	2 073 420	55,1%	3 762 135	15,3%	-	-	-	-
Households	1 730 831	8,4%	613 465	3,0%	675 177	3,3%	17 499 966	85,3%	20 519 439	83,3%	173 583	,8%	86 154 285	419,9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 125 304	12,7%	807 625	3,3%	869 092	3,5%	19 835 955	80,5%	24 637 976	100,0%	173 583	,7%	86 154 285	349,7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	431 508	100,0%	-	-	-	-	-	-	431 508	30,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	104 495	80,2%	238	,2%	9 781	7,5%	15 708	12,1%	130 222	9,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 995	3,7%	14 215	1,6%	52 682	6,1%	762 790	88,5%	861 683	60,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	567 998	39,9%	14 453	1,0%	62 463	4,4%	778 498	54,7%	1 423 412	100,0%

Contact Details

Municipal Manager	Mr Lonwabo Ngqoo (Acting)	041 506 3208
Chief Financial Officer	Mr Jackson Ngqelwane	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	619 287	212 247	34,3%	92 952	15,0%	305 199	49,3%	125 342	57,3%	(25,8%)
Exchange Revenue										
Service charges - Electricity	148 720	35 733	24,0%	21 275	14,3%	57 008	38,3%	41 088	53,2%	(48,2%)
Service charges - Water	59 021	13 419	22,7%	10 685	18,1%	24 104	40,8%	16 204	32,6%	(34,1%)
Service charges - Waste Water Management	74 283	28 438	38,3%	6 366	8,6%	34 804	46,9%	8 734	51,9%	(27,1%)
Service charges - Waste Management	43 501	14 073	32,4%	4 078	9,4%	18 151	41,7%	5 153	45,8%	(20,8%)
Sale of Goods and Rendering of Services	2 252	187	8,3%	99	4,4%	286	12,7%	189	29,2%	(47,8%)
Agency services	6 109	594	9,7%	277	4,5%	871	14,3%	(329)	11,1%	(184,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 843	5 923	42,8%	3 822	27,6%	9 745	70,4%	4 433	70,3%	(13,8%)
Interest earned from Current and Non Current Assets	1 251	396	31,7%	248	19,8%	645	51,5%	279	54,1%	(11,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 224	837	37,6%	163	7,3%	1 000	45,0%	207	38,3%	(21,1%)
Licence and permits	1 009	406	40,3%	221	21,9%	627	62,2%	249	56,8%	(11,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 844	268	3,0%	572	6,5%	840	9,5%	408	38,9%	40,1%
Non-Exchange Revenue										
Property rates	54 142	56 282	104,0%	(0)	-	56 282	104,0%	(8)	107,2%	(96,3%)
Surcharges and Taxes	4 346	248	5,7%	153	3,5%	401	9,2%	3 576	123,9%	(95,7%)
Fines, penalties and forfeits	4 129	615	14,9%	781	18,9%	1 396	33,8%	1 537	1 724,7%	(49,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 830	53 937	28,0%	43 504	22,6%	97 441	50,5%	42 678	59,8%	1,9%
Interest	2 784	892	32,0%	705	25,3%	1 597	57,4%	943	63,6%	(25,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	643 557	156 861	24,4%	117 065	18,2%	273 926	42,6%	176 232	58,6%	(33,6%)
Employee related costs	215 976	48 480	22,4%	34 014	15,7%	82 494	38,2%	56 744	55,1%	(40,1%)
Remuneration of councillors	10 727	2 464	23,0%	1 643	15,3%	4 106	38,3%	2 780	50,2%	(40,9%)
Bulk purchases - electricity	143 076	48 768	34,1%	24 111	16,9%	72 879	50,9%	44 531	69,9%	(45,9%)
Inventory consumed	5 987	517	8,6%	479	8,0%	996	16,6%	766	30,4%	(37,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	68 313	13 450	19,7%	8 884	13,0%	22 334	32,7%	15 128	53,5%	(41,3%)
Interest	10 572	13 717	129,8%	11 413	108,0%	25 130	237,7%	9 273	-	23,1%
Contracted services	46 119	5 876	12,7%	6 785	14,7%	12 661	27,5%	8 533	80,5%	(20,5%)
Transfers and subsidies	150	-	-	-	-	-	-	120	80,0%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	1	-	(100,0%)
Operational costs	142 638	23 589	16,5%	29 736	20,8%	53 325	37,4%	38 354	39,3%	(22,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 270)	55 386	-	(24 113)	-	31 273	-	(50 890)	-	-
Transfers and subsidies - capital (monetary allocations)	99 214	5 377	5,4%	13 116	13,2%	18 494	18,6%	21 025	63,4%	(37,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 944	60 763	-	(10 997)	-	49 766	-	(29 865)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 944	60 763	-	(10 997)	-	49 766	-	(29 865)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 944	60 763	-	(10 997)	-	49 766	-	(29 865)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 944	60 763	-	(10 997)	-	49 766	-	(29 865)	-	-

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		112 867	38 597	34,2%	11 465	10,2%	50 061	44,4%	20 910	38,8%	(45,2%)	
National Government		73 236	35 596	48,6%	11 465	15,7%	47 060	64,3%	20 650	65,4%	(44,5%)	
Provincial Government		39 631	794	2,0%	-	-	794	2,0%	-	,6%	-	
District Municipality		-	446	-	-	-	446	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		112 867	36 835	32,6%	11 465	10,2%	48 300	42,8%	20 650	40,1%	(44,5%)	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		-	1 762	-	-	-	1 762	-	261	4,3%	(100,0%)	
Capital Expenditure Functional		112 867	37 003	32,8%	11 465	10,2%	48 467	42,9%	20 839	65,5%	(45,0%)	
Municipal governance and administration		630	1 003	159,1%	292	46,3%	1 294	205,5%	44	2 449,9%	558,8%	
Executive and Council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		630	1 003	159,1%	292	46,3%	1 294	205,5%	44	2 449,9%	558,8%	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		34 985	3 535	10,1%	4 914	14,0%	8 449	24,1%	-	-	(100,0%)	
Community and Social Services		-	3 297	-	2 033	-	5 330	-	-	-	(100,0%)	
Sport And Recreation		10 000	-	-	2 845	28,4%	2 845	28,4%	-	-	(100,0%)	
Public Safety		-	238	-	-	-	238	-	-	-	-	
Housing		24 985	-	-	35	,1%	35	,1%	-	-	(100,0%)	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		38 175	7 463	19,5%	412	1,1%	7 875	20,6%	3 551	13,2%	(88,4%)	
Planning and Development		27 775	5 940	21,4%	16	,1%	5 957	21,4%	2 667	11,6%	(99,4%)	
Road Transport		10 400	1 523	14,6%	396	3,8%	1 918	18,4%	884	26,4%	(55,2%)	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		39 076	25 002	64,0%	5 847	15,0%	30 849	78,9%	17 244	57,6%	(66,1%)	
Energy sources		-	710	-	-	-	710	-	-	-	-	
Water Management		68	17 659	25 968,9%	53	78,1%	17 712	26 047,0%	9 364	54,7%	(99,4%)	
Waste Water Management		39 008	9 206	23,6%	5 794	14,9%	15 000	38,5%	7 880	63,1%	(26,5%)	
Waste Management		-	(2 573)	-	-	-	(2 573)	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26						2024/25		Q2 of 2024/25 Q2 of 2025/26	
		Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Cash Flow from Operating Activities											
Receipts		711 409	158 450	22,3%	94 316	13,3%	252 767	35,5%	159 837	30,6%	(41,0%)
Property rates		57 539	21 532	37,4%	9 069	15,8%	30 601	53,2%	11 853	50,9%	(23,5%)
Service charges		363 026	10 333	2,8%	5 400	1,5%	15 733	4,3%	15 532	9,5%	(65,2%)

Other revenue	30 453	42 504	139.6%	26 420	86.8%	68 924	226.3%	6 458	3.1%	309.1%
Transfers and Subsidies - Operational	159 876	55 533	34.7%	42 182	26.4%	97 714	61.1%	86 366	147.6%	(51.2%)
Transfers and Subsidies - Capital	99 214	27 362	27.6%	11 034	11.1%	38 396	38.7%	39 595	93.0%	(72.1%)
Interest	1 251	1 186	94.8%	212	16.9%	1 398	111.7%	33	4.8%	546.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(567 587)	(99 169)	17.5%	(64 297)	11.3%	(163 465)	28.8%	(96 571)	28.3%	(33.4%)
Suppliers and employees	(567 587)	(99 169)	17.5%	(64 297)	11.3%	(163 465)	28.8%	(96 571)	28.3%	(33.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	143 823	59 282	41.2%	30 020	20.9%	89 301	62.1%	63 266	34.6%	(52.6%)
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	(112 867)	5 292	(4.7%)	2 425	(2.1%)	7 717	(6.8%)	3 228	(5.9%)	(24.9%)
Capital assets	(112 867)	5 292	(4.7%)	2 425	(2.1%)	7 717	(6.8%)	3 228	(5.9%)	(24.9%)
Net Cash from(used) Investing Activities	(112 867)	5 292	(4.7%)	2 425	(2.1%)	7 717	(6.8%)	3 228	(5.9%)	(24.9%)
Cash Flow from Financing Activities										
Receipts	(1 188)	1 927	(162.2%)	5 000	(420.8%)	6 927	(582.9%)	(2 027)	-	(346.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 188)	1 927	(162.2%)	5 000	(420.8%)	6 927	(582.9%)	(2 027)	-	(346.7%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(1 188)	1 927	(162.2%)	5 000	(420.8%)	6 927	(582.9%)	(2 027)	-	(346.7%)
Net Increase/(Decrease) in cash held	29 767	66 501	223.4%	37 444	125.8%	103 945	349.2%	64 468	44.2%	(41.9%)
Cash/cash equivalents at the year begin:	1 079	1 184	109.7%	67 684	6 272.9%	1 184	109.7%	70 394	108.3%	(3.8%)
Cash/cash equivalents at the year end:	30 846	67 684	219.4%	105 129	340.8%	105 129	340.8%	134 862	44.4%	(22.0%)

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	6 336	4.6%	4 079	2.9%	4 016	2.9%	124 173	89.6%	138 604	27.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 628	37.7%	1 370	7.8%	1 303	7.4%	8 258	47.0%	17 559	3.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 646	24.4%	1 169	1.5%	1 083	1.4%	55 630	72.7%	76 528	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 216	9.6%	4 583	3.1%	4 387	3.0%	124 865	84.3%	148 050	29.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 800	5.7%	2 862	2.4%	2 756	2.3%	107 247	89.6%	119 665	23.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	137	2.2%	96	1.6%	128	2.1%	5 818	94.1%	6 180	1.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	52 763	10.4%	14 159	2.8%	13 674	2.7%	425 990	84.1%	506 585	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	17 219	33.3%	1 944	3.8%	1 749	3.4%	30 851	59.6%	51 763	10.2%	-	-	-	-
Households	35 543	7.8%	12 215	2.7%	11 924	2.6%	395 139	86.9%	454 822	89.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	52 763	10.4%	14 159	2.8%	13 674	2.7%	425 990	84.1%	506 585	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	19 502	4.0%	10 045	2.0%	16 734	3.4%	446 110	90.6%	492 391	92.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 724	95.1%	-	-	-	-	141	4.9%	2 865	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 980	24.2%	(1 450)	(11.8%)	(450)	(3.6%)	11 250	91.2%	12 330	2.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 152	15.8%	(404)	(2.0%)	2 902	14.6%	14 237	71.6%	19 887	3.7%
Auditor-General	-	-	2 640	53.6%	2 286	46.4%	-	-	4 926	.9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	28 358	5.3%	10 830	2.0%	21 473	4.0%	471 738	88.6%	532 400	100.0%

Contact Details

Municipal Manager	Dr Edward Martin Rankwana	048 807 5700
Chief Financial Officer	Mr Jimmy Joubert	049 807 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	355 677	99 840	28,1%	74 414	20,9%	174 254	49,0%	75 973	53,2%	(2,1%)
Exchange Revenue										
Service charges - Electricity	186 599	35 201	18,9%	33 320	17,9%	68 521	36,7%	35 743	39,3%	(6,8%)
Service charges - Water	19 030	5 168	27,2%	4 304	22,6%	9 472	49,8%	4 686	50,7%	(8,1%)
Service charges - Waste Water Management	9 463	2 036	21,5%	1 899	20,1%	3 935	41,6%	1 881	45,4%	9%
Service charges - Waste Management	15 636	3 249	20,8%	3 017	19,3%	6 266	40,1%	2 983	44,1%	1,1%
Sale of Goods and Rendering of Services	675	116	17,1%	195	28,8%	311	46,0%	2 042	333,8%	(90,5%)
Agency services	955	229	23,9%	245	25,7%	474	49,6%	166	45,6%	48,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 082	3 286	32,6%	2 858	28,4%	6 144	60,9%	1 717	29,8%	66,5%
Interest earned from Current and Non Current Assets	3 651	751	20,6%	814	22,3%	1 565	42,9%	1 361	244,0%	(40,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	144	20	14,0%	20	14,0%	40	27,9%	20	29,9%	(1,1%)
Rental from Fixed Assets	646	153	23,6%	121	18,7%	274	42,4%	129	48,9%	(5,9%)
Licence and permits	300	-	-	22	7,3%	22	7,3%	226	-	(90,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 248	240	7,4%	102	3,1%	342	10,5%	91	5,5%	11,5%
Non-Exchange Revenue										
Property rates	21 602	15 936	73,8%	1 652	7,6%	17 588	81,4%	1 093	97,3%	51,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	354	61	17,2%	59	16,7%	120	33,9%	49	53,5%	20,5%
Licences or permits	576	53	9,3%	71	12,3%	124	21,5%	53	20,8%	33,0%
Transfer and subsidies - Operational	80 716	33 342	41,3%	25 714	31,9%	59 056	73,2%	23 733	68,6%	8,3%
Interest	2 000	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	417 578	52 024	12,5%	93 864	22,5%	145 887	34,9%	46 756	21,3%	100,8%
Employee related costs	111 716	25 374	22,7%	31 423	28,1%	56 797	50,8%	29 372	49,3%	7,0%
Remuneration of councillors	5 444	1 269	23,3%	1 205	22,1%	2 474	45,5%	1 415	50,3%	(14,9%)
Bulk purchases - electricity	130 827	16 776	12,8%	37 141	28,4%	53 917	41,2%	-	-	(100,0%)
Inventory consumed	12 472	1 419	11,4%	4 244	34,0%	5 663	45,4%	1 581	26,3%	168,4%
Debt impairment	24 303	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 602	-	-	-	-	-	-	-	-	-
Interest	16 157	2 388	14,8%	7 517	46,5%	9 905	61,3%	149	4,1%	4 940,3%
Contracted services	13 996	2 728	19,5%	5 486	39,2%	8 214	58,7%	4 141	66,2%	32,5%
Transfers and subsidies	1 186	6	5%	-	-	6	5%	-	-	-
Irrecoverable debts written off	13 858	-	-	-	-	-	-	-	-	-
Operational costs	26 017	2 064	7,9%	6 847	26,3%	8 911	34,3%	10 097	53,6%	(32,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 901)	47 816	-	(19 450)	-	28 366	-	29 217	-	-
Transfers and subsidies - capital (monetary allocations)	64 731	6 023	9,3%	22 809	35,2%	28 832	44,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 830	53 839		3 358		57 198		29 217		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 830	53 839		3 358		57 198		29 217		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 830	53 839		3 358		57 198		29 217		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 830	53 839		3 358		57 198		29 217		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Capital Revenue and Expenditure											
Source of Finance	58 792	11 620	19,8%	14 406	24,5%	26 027	44,3%	4 379	16,3%	229,0%	
National Government	56 288	11 510	20,4%	14 364	25,5%	25 874	46,0%	4 301	17,0%	234,0%	
Provincial Government	-	85	-	-	-	85	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	56 288	11 595	20,6%	14 364	25,5%	25 959	46,1%	4 301	17,0%	234,0%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 504	25	1,0%	42	1,7%	67	2,7%	78	3,8%	(46,0%)	
Capital Expenditure Functional	58 792	11 620	19,8%	14 406	24,5%	26 027	44,3%	4 379	16,3%	229,0%	
Municipal governance and administration	952	25	2,6%	12	1,3%	37	3,9%	1	1%	1 617,3%	
Executive and Council	17	-	-	-	-	-	-	-	-	-	
Finance and administration	934	25	2,7%	12	1,3%	37	4,0%	1	1%	1 617,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 581	404	11,3%	761	21,3%	1 165	32,5%	667	93,6%	14,2%	
Community and Social Services	40	85	211,9%	-	-	85	211,9%	398	860,3%	(100,0%)	
Sport And Recreation	3 391	319	9,4%	731	21,6%	1 050	31,0%	191	55,0%	282,1%	
Public Safety	149	-	-	30	20,3%	30	20,3%	78	60,2%	(61,1%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	4 835	3 277	67,8%	1 603	33,2%	4 880	100,9%	2 456	53,5%	(34,7%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	4 835	3 277	67,8%	1 603	33,2%	4 880	100,9%	2 456	53,5%	(34,7%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	49 424	7 914	16,0%	12 030	24,3%	19 944	40,4%	1 256	5,8%	857,9%	
Energy sources	20 987	5 174	24,7%	2 844	13,5%	8 017	38,2%	-	2,0%	(100,0%)	
Water Management	22 743	2 179	9,6%	7 320	32,2%	9 498	41,8%	1 036	17,9%	606,5%	
Waste Water Management	5 567	562	10,1%	1 867	33,6%	2 429	43,7%	220	5,3%	749,2%	
Waste Management	137	-	-	-	-	-	-	-	15,8%	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	442 265	93 883	21,2%	60 308	13,6%	154 190	34,9%	86 474	40,7%	(30,3%)
Property rates	20 521	2 040	9,9%	1 983	9,7%	4 022	19,6%	1 328	19,7%	49,3%
Service charges	230 484	35 344	15,3%	38 820	16,8%	74 163	32,2%	37 140	32,2%	4,5%

Other revenue	42 161	7 358	17,5%	4 928	11,7%	12 286	29,1%	5 204	30,4%	(5,3%)
Transfers and Subsidies - Operational	80 716	30 940	38,3%	715	9%	31 655	39,2%	28 484	79,2%	(97,5%)
Transfers and Subsidies - Capital	64 731	18 202	28,1%	13 862	21,4%	32 064	49,5%	14 316	37,2%	(3,2%)
Interest	3 651	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(378 030)	(9 272)	2,5%	(53 362)	14,1%	(62 635)	16,6%	(7 634)	4,0%	599,0%
Suppliers and employees	(362 087)	(9 272)	2,6%	(53 362)	14,7%	(62 635)	17,3%	(7 634)	4,0%	599,0%
Finance charges	(14 757)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 235	84 611	131,7%	6 945	10,8%	91 556	142,5%	78 839	175,0%	(91,2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(67 611)	(16 581)	24,5%	(18 141)	26,8%	(34 721)	51,4%	(5 043)	17,2%	259,7%
Capital assets	(67 611)	(16 581)	24,5%	(18 141)	26,8%	(34 721)	51,4%	(5 043)	17,2%	259,7%
Net Cash from/(used) Investing Activities	(67 611)	(16 581)	24,5%	(18 141)	26,8%	(34 721)	51,4%	(5 043)	17,2%	259,7%
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	(3 376)	68 030	(2 015,1%)	(11 195)	331,6%	56 835	(1 663,5%)	73 796	659,4%	(115,2%)
Cash/cash equivalents at the year begin:	16 624	39 009	234,7%	107 048	643,9%	39 009	234,7%	106 680		3%
Cash/cash equivalents at the year end:	13 248	107 048	806,0%	95 853	723,5%	95 853	723,5%	180 477	475,6%	(46,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 423	8,7%	1 331	2,6%	7	-	44 805	88,6%	50 566	21,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 240	26,0%	2 809	5,1%	6	-	37 619	68,8%	54 674	23,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 091	2,5%	344	,8%	58	,1%	42 210	96,6%	43 703	18,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 657	7,4%	485	2,2%	2	-	20 120	90,4%	22 264	9,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 643	7,9%	762	2,3%	5	-	29 938	89,8%	33 348	14,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3,4%	3	1,4%	-	-	177	95,2%	185	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	513	1,4%	99	,3%	3	-	34 982	98,3%	35 597	15,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 332)	234,7%	42	(,8%)	2	-	7 034	(133,9%)	(5 255)	(2,2%)	-	-	-	-
Total By Income Source	12 241	5,2%	5 874	2,5%	84	-	216 884	92,3%	235 084	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 172	4,4%	320	1,2%	3	-	25 224	94,4%	26 719	11,4%	-	-	-	-
Commercial	2 733	22,4%	449	3,7%	6	-	9 038	73,9%	12 225	5,2%	-	-	-	-
Households	13 097	7,9%	4 070	2,5%	58	-	147 689	89,6%	164 914	70,2%	-	-	-	-
Other	(4 761)	(15,2%)	1 035	3,3%	17	,1%	34 933	111,9%	31 225	13,3%	-	-	-	-
Total By Customer Group	12 241	5,2%	5 874	2,5%	84	-	216 884	92,3%	235 084	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)	(7 047)	100,0%	-	-	-	-	-	-	(7 047)	(28,4%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 273	51,1%	6 049	19,0%	-	-	9 529	29,9%	31 851	128,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	7	100,0%	-	-	-	-	7	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 226	37,2%	6 056	24,4%	-	-	9 529	38,4%	24 812	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	916 679	282 621	30,8%	217 322	23,7%	499 943	54,5%	210 718	47,9%	3,1%
Exchange Revenue										
Service charges - Electricity	241 613	69 834	28,9%	49 993	20,7%	119 826	49,6%	49 427	47,3%	1,1%
Service charges - Water	177 438	46 796	26,4%	40 500	22,8%	87 296	49,2%	45 090	40,6%	(10,2%)
Service charges - Waste Water Management	56 972	19 454	34,1%	9 897	17,4%	29 352	51,5%	8 218	52,5%	20,4%
Service charges - Waste Management	27 953	7 563	27,1%	7 348	26,3%	14 911	53,3%	6 487	42,3%	13,3%
Sale of Goods and Rendering of Services	-	555	-	557	-	1 112	-	410	(1 195,1%)	35,8%
Agency services	1 556	459	29,5%	419	26,9%	878	56,4%	988	25,1%	(57,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 153	18 904	27,7%	18 797	27,6%	37 701	55,3%	19 857	41,1%	(5,3%)
Interest earned from Current and Non Current Assets	5 281	872	16,5%	2 009	38,0%	2 881	54,6%	1 264	30,5%	59,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	208	38	18,2%	21	9,9%	59	28,2%	39	41,8%	(47,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 650	333	7,2%	326	7,0%	659	14,2%	185	-	76,3%
Non-Exchange Revenue										
Property rates	143 607	46 549	32,4%	21 104	14,7%	67 653	47,1%	22 632	48,2%	(6,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94	278	296,0%	338	360,1%	616	656,1%	63	1,8%	437,2%
Licences or permits	266	14	5,3%	20	7,5%	34	12,7%	145	-	(86,3%)
Transfer and subsidies - Operational	174 975	64 569	36,9%	62 612	35,8%	127 182	72,7%	52 804	61,0%	18,6%
Interest	13 913	3 608	25,9%	3 381	24,3%	6 989	50,2%	3 342	44,1%	1,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	818	-	(100,0%)
Other Gains	-	2 796	-	-	-	2 796	-	(1 051)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	823 690	118 200	14,4%	132 860	16,1%	251 060	30,5%	134 784	26,2%	(1,4%)
Employee related costs	249 924	56 223	22,5%	62 531	25,0%	118 755	47,5%	62 031	37,5%	8%
Remuneration of councillors	14 920	3 143	21,1%	3 502	23,5%	6 646	44,5%	3 525	36,7%	(6%)
Bulk purchases - electricity	204 160	43 600	21,4%	29 782	14,6%	73 382	35,9%	39 700	33,8%	(25,0%)
Inventory consumed	22 634	455	2,0%	281	1,2%	736	3,3%	1 101	5,0%	(74,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	44 598	-	-	-	-	-	-	-	-	-
Interest	3 158	787	24,9%	1 515	48,0%	2 302	72,9%	2 871	24,0%	(47,2%)
Contracted services	86 849	7 815	9,0%	14 159	16,3%	21 974	25,3%	10 870	28,0%	30,3%
Transfers and subsidies	-	-	-	-	-	-	-	50	-	(100,0%)
Irrecoverable debts written off	145 217	207	,1%	-	-	207	,1%	-	-	-
Operational costs	52 230	4 663	8,9%	21 090	40,4%	25 753	49,3%	15 235	31,0%	38,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 306	-	-	-	1 306	-	(599)	-	(100,0%)
Surplus/(Deficit)	92 989	164 421	-	84 462	-	248 883	-	75 934	-	-
Transfers and subsidies - capital (monetary allocations)	91 748	6 443	7,0%	11 007	12,0%	17 450	19,0%	17 977	46,3%	(38,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	184 737	170 864		95 469		266 333		93 911		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	184 737	170 864		95 469		266 333		93 911		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 737	170 864		95 469		266 333		93 911		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 737	170 864		95 469		266 333		93 911		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	114 400	12 940	11,3%	11 879	10,4%	24 819	21,7%	15 770	44,4%	(24,7%)
National Government	91 752	8 482	9,2%	11 469	12,5%	19 950	21,7%	15 770	44,4%	(27,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 752	8 482	9,2%	11 469	12,5%	19 950	21,7%	15 770	44,4%	(27,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 648	4 459	19,7%	410	1,8%	4 869	21,5%	-	-	(100,0%)
Capital Expenditure Functional	114 400	14 102	12,3%	14 937	13,1%	29 040	25,4%	16 522	28,7%	(9,6%)
Municipal governance and administration	6 348	1 055	16,6%	1 657	26,1%	2 712	42,7%	644	8,7%	157,3%
Executive and Council	1 376	594	43,2%	10	,7%	604	43,9%	111	10,2%	(91,4%)
Finance and administration	4 972	461	9,3%	1 648	33,1%	2 108	42,4%	533	8,5%	209,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 467	1 315	20,3%	830	12,8%	2 145	33,2%	107	1,4%	672,2%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 167	703	13,6%	830	16,1%	1 533	29,7%	54	,9%	1 444,5%
Public Safety	1 300	612	47,1%	-	-	612	47,1%	54	3,3%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 467	880	1,4%	1 087	1,8%	1 967	3,2%	9 950	48,9%	(89,1%)
Planning and Development	1 100	502	45,6%	-	-	502	45,6%	-	-	-
Road Transport	60 367	378	,6%	1 087	1,8%	1 465	2,4%	9 950	51,6%	(89,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	40 118	10 852	27,1%	11 363	28,3%	22 215	55,4%	5 820	25,5%	95,2%
Energy sources	10 700	95	,9%	0	-	95	,9%	-	-	(100,0%)
Water Management	25 018	8 127	32,5%	10 448	41,8%	18 575	74,2%	4 762	50,0%	119,4%
Waste Water Management	2 200	1 315	59,8%	-	-	1 315	59,8%	1 058	19,7%	(100,0%)
Waste Management	2 200	1 315	59,8%	915	41,6%	2 230	101,4%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	816 961	100 485	12,3%	129 748	15,9%	230 232	28,2%	91 761	-	41,4%
Property rates	115 211	14 813	12,9%	30 744	26,7%	45 556	39,5%	18 040	-	70,4%
Service charges	395 364	13 817	3,5%	17 349	4,4%	31 167	7,9%	13 831	-	25,4%

Other revenue	4 479	6 096	136.1%	15 629	348.9%	21 724	485.0%	8 272	-	88.9%
Transfers and Subsidies - Operational	176 430	65 759	37.3%	66 026	37.4%	131 785	74.7%	51 617	-	27.9%
Transfers and Subsidies - Capital	87 369	-	-	-	-	-	-	-	-	-
Interest	38 108	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(698 896)	(129 108)	18.5%	(118 543)	17.0%	(247 651)	35.4%	(90 669)	2 849.0%	30.7%
Suppliers and employees	(693 896)	(129 108)	18.6%	(118 543)	17.1%	(247 651)	35.7%	(90 669)	2 849.0%	30.7%
Finance charges	(5 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	118 065	(28 624)	(24.2%)	11 205	9.5%	(17 419)	(14.8%)	1 092	(346.9%)	926.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	818	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	818	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(106 484)	(12 144)	11.4%	(14 173)	13.3%	(26 316)	24.7%	(16 919)	1 047.1%	(16.2%)
Capital assets	(106 484)	(12 144)	11.4%	(14 173)	13.3%	(26 316)	24.7%	(16 919)	1 047.1%	(16.2%)
Net Cash from/(used) Investing Activities	(106 484)	(12 144)	11.4%	(14 173)	13.3%	(26 316)	24.7%	(16 101)	1 008.8%	(12.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	(788)	-	(788)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	(788)	-	(788)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	(788)	-	(788)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	11 581	(40 767)	(352.0%)	(3 756)	(32.4%)	(44 524)	(384.5%)	(15 009)	35.8%	(75.0%)
Cash/cash equivalents at the year begin:	25 456	65 675	258.0%	24 561	96.5%	65 675	258.0%	37 811	44.7%	(35.0%)
Cash/cash equivalents at the year end:	37 037	24 908	66.3%	20 805	56.2%	20 805	56.2%	22 802	46.7%	(8.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 441	3.2%	13 768	2.1%	14 423	2.2%	610 372	92.5%	660 003	43.5%	11 346	1.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 980	9.2%	6 997	7.2%	4 064	4.2%	77 480	79.5%	97 520	6.4%	10 685	11.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 783	4.4%	4 923	3.2%	4 482	2.9%	137 470	89.5%	153 658	10.1%	15	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 726	2.8%	2 838	2.1%	2 680	2.0%	123 753	93.0%	132 997	8.8%	3 917	2.9%	-	-
Receivables from Exchange Transactions - Waste Management	2 720	2.7%	2 290	2.2%	2 164	2.1%	94 750	93.0%	101 923	6.7%	1 805	1.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 732	2.1%	7 573	2.1%	7 592	2.1%	344 452	93.8%	367 349	24.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	.2%	7	.3%	6	.2%	2 926	99.3%	2 946	.2%	644	21.9%	-	-
Total By Income Source	51 388	3.4%	38 395	2.5%	35 411	2.3%	1 391 202	91.7%	1 516 396	100.0%	28 412	1.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 157	12.7%	4 654	5.3%	4 570	5.2%	67 706	76.9%	88 087	5.8%	4 688	5.3%	-	-
Commercial	9 934	6.4%	6 022	3.9%	3 727	2.4%	136 514	87.4%	156 198	10.3%	9 929	6.4%	-	-
Households	30 296	2.4%	27 719	2.2%	27 114	2.1%	1 186 982	93.3%	1 272 111	83.9%	13 795	1.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	51 388	3.4%	38 395	2.5%	35 411	2.3%	1 391 202	91.7%	1 516 396	100.0%	28 412	1.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	34 249	44.0%	43 627	56.0%	77 875	33.0%
Bulk Water	-	-	887	50.8%	858	49.2%	(0)	-	1 744	.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 267	5.3%	1 429	.9%	1 057	.7%	145 633	93.1%	156 386	66.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 267	3.5%	2 315	1.0%	36 163	15.3%	189 259	80.2%	236 005	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	First Quarter			Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	720 093	195 760	27,2%	173 053	24,0%	368 813	51,2%	179 218	55,1%	(3,4%)	
Exchange Revenue											
Service charges - Electricity	125 640	35 373	28,2%	29 986	23,9%	65 359	52,0%	27 910	51,1%	7,4%	
Service charges - Water	71 898	17 435	24,2%	14 616	20,3%	32 050	44,6%	13 957	49,7%	4,7%	
Service charges - Waste Water Management	24 874	9 064	36,4%	8 811	35,4%	17 874	71,9%	5 464	56,9%	61,3%	
Service charges - Waste Management	30 454	7 920	26,0%	7 344	24,1%	15 264	50,1%	7 060	51,4%	4,0%	
Sale of Goods and Rendering of Services	4 128	1 174	28,4%	1 616	39,2%	2 791	67,6%	1 031	46,5%	56,7%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	18 219	2 818	15,5%	3 015	16,5%	5 833	32,0%	3 779	71,3%	(20,2%)	
Interest earned from Current and Non Current Assets	14 215	1 622	11,4%	1 252	8,8%	2 874	20,2%	2 542	58,2%	(50,7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 317	317	24,1%	653	49,6%	971	73,7%	259	45,2%	152,2%	
Licence and permits	5 076	1 361	26,8%	1 525	30,0%	2 886	56,9%	1 312	48,6%	16,2%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 719	341	12,5%	411	15,1%	752	27,7%	576	61,2%	(28,6%)	
Non-Exchange Revenue											
Property rates	183 503	49 917	27,2%	43 434	23,7%	93 352	50,9%	41 566	50,1%	4,5%	
Surcharges and Taxes	7 327	1 891	25,8%	1 731	23,6%	3 622	49,4%	1 713	48,8%	1,1%	
Fines, penalties and forfeits	550	125	22,7%	126	22,9%	250	45,5%	133	54,9%	(5,3%)	
Licences or permits	1 968	386	19,6%	1 264	64,2%	1 650	83,9%	818	55,5%	54,6%	
Transfer and subsidies - Operational	225 558	64 066	28,4%	55 674	24,7%	119 741	53,1%	68 856	62,3%	(19,1%)	
Interest	2 647	1 538	58,1%	1 585	59,9%	3 123	118,0%	1 793	47,6%	(11,6%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	406	-	-	-	406	-	446	-	(100,0%)	
Other Gains	-	5	-	9	-	15	-	2	-	323,0%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	794 742	147 859	18,6%	172 193	21,7%	320 052	40,3%	172 466	46,1%	(,2%)	
Employee related costs	213 426	51 817	24,3%	60 783	28,5%	112 599	52,8%	58 632	51,6%	3,7%	
Remuneration of councillors	8 469	2 116	25,0%	2 116	25,0%	4 231	50,0%	2 342	50,8%	(9,7%)	
Bulk purchases - electricity	92 354	18 824	20,4%	25 939	28,1%	44 763	48,5%	26 253	51,0%	(1,2%)	
Inventory consumed	54 452	11 219	20,6%	13 941	25,6%	25 160	46,2%	8 784	46,8%	58,7%	
Debt impairment	50 948	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	51 635	11 299	21,9%	12 230	23,7%	23 529	45,6%	10 734	41,9%	13,9%	
Interest	8 679	-	-	-	-	-	-	-	-	-	
Contracted services	181 915	25 557	14,0%	37 005	20,3%	62 562	34,4%	48 075	46,6%	(23,0%)	
Transfers and subsidies	5 738	984	17,1%	2 165	37,7%	3 149	54,9%	1 086	47,8%	99,4%	
Irrecoverable debts written off	41 774	8 522	20,4%	(44)	(,1%)	8 478	20,3%	(60)	10,5%	(26,7%)	
Operational costs	85 354	16 709	19,6%	17 800	20,9%	34 509	40,4%	13 994	42,4%	27,2%	
Losses on disposal of Assets	-	810	-	258	-	1 068	-	2 621	-	(90,1%)	
Other Losses	-	2	-	-	-	2	-	6	-	(100,0%)	
Surplus/(Deficit)	(74 649)	47 901	-	860	-	48 761	-	6 752	-	-	
Transfers and subsidies - capital (monetary allocations)	169 700	55 645	32,8%	70 077	41,3%	125 722	74,1%	35 722	66,9%	96,2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	95 051	103 546		70 936		174 483		42 474			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	95 051	103 546		70 936		174 483		42 474			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	95 051	103 546		70 936		174 483		42 474			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	95 051	103 546		70 936		174 483		42 474			

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	158 518	49 280	31,1%	62 157	39,2%	111 437	70,3%	36 207	57,4%	71,7%	
National Government	86 770	37 721	43,5%	41 869	48,3%	79 591	91,7%	20 325	70,5%	106,0%	
Provincial Government	58 586	10 557	18,0%	18 970	32,4%	29 527	50,4%	11 108	48,0%	70,8%	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 489	776	52,1%	931	62,5%	1 707	114,6%	642	94,8%	44,9%	
Transfers recognised - capital	146 845	49 054	33,4%	61 770	42,1%	110 824	75,5%	32 075	59,7%	92,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	11 673	225	1,9%	387	3,3%	612	5,2%	4 132	37,0%	(90,6%)	
Capital Expenditure Functional	158 518	49 280	31,1%	62 157	39,2%	111 437	70,3%	36 207	57,4%	71,7%	
Municipal governance and administration	2 464	173	7,0%	313	12,7%	486	19,7%	94	6,4%	234,7%	
Executive and Council	1 291	16	1,3%	141	10,9%	157	12,2%	63	41,2%	123,5%	
Finance and administration	1 133	118	10,4%	170	15,0%	288	25,4%	30	3,4%	456,5%	
Internal audit	40	39	97,1%	3	6,3%	41	103,3%	-	-	(100,0%)	
Community and Public Safety	3 407	1	-	76	2,2%	77	2,3%	1 133	79,4%	(93,3%)	
Community and Social Services	-	-	-	-	-	-	-	29	1,2%	(100,0%)	
Sport And Recreation	2 307	1	,1%	-	-	1	,1%	897	-	(100,0%)	
Public Safety	580	-	-	38	6,5%	38	6,5%	206	-	(81,7%)	
Housing	20	-	-	-	-	-	-	-	-	-	
Health	500	-	-	38	7,6%	38	7,6%	-	-	(100,0%)	
Economic and Environmental Services	44 862	15 718	35,0%	26 335	58,7%	42 054	93,7%	10 212	163,2%	157,9%	
Planning and Development	30	52	174,4%	-	-	52	174,4%	-	5,4%	-	
Road Transport	44 832	15 666	34,9%	26 335	58,7%	42 001	93,7%	10 211	167,5%	157,9%	
Environmental Protection	-	-	-	-	-	-	-	1	-	(100,0%)	
Trading Services	107 786	33 387	31,0%	35 433	32,9%	68 820	63,8%	24 747	42,1%	43,2%	
Energy sources	12 834	4 247	33,1%	-	-	4 247	33,1%	-	-	-	
Water Management	42 458	21 287	50,1%	24 764	58,3%	46 051	108,5%	12 721	225,6%	94,7%	
Waste Water Management	51 919	7 854	15,1%	10 669	20,5%	18 523	35,7%	12 026	24,2%	(11,3%)	
Waste Management	575	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	22	-	(100,0%)	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	824 673	250 983	30,4%	204 698	24,8%	455 681	55,3%	182 100	51,0%	12,4%
Property rates	160 808	42 471	26,4%	42 048	26,1%	84 519	52,6%	45 798	54,2%	(8,2%)
Service charges	241 574	56 865	23,5%	53 829	22,3%	110 694	45,8%	55 109	45,1%	(2,3%)

Other revenue	72 236	20 933	29,0%	19 740	27,3%	40 673	56,3%	10 768	83,4%	83,3%
Transfers and Subsidies - Operational	222 200	70 009	31,5%	53 948	24,3%	123 956	55,8%	51 207	53,1%	5,4%
Transfers and Subsidies - Capital	111 682	58 758	52,6%	33 462	30,0%	92 220	82,6%	16 679	43,1%	100,6%
Interest	16 174	1 948	12,0%	1 672	10,3%	3 619	22,4%	2 539	37,2%	(34,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(700 137)	(170 554)	24,4%	(172 349)	24,6%	(342 904)	49,0%	(170 901)	51,9%	,8%
Suppliers and employees	(694 599)	(170 554)	24,6%	(172 349)	24,8%	(342 904)	49,4%	(170 901)	52,3%	-
Finance charges	-	-	-	-	-	-	-	-	132,5%	-
Transfers and grants	(5 538)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	124 536	80 429	64,6%	32 349	26,0%	112 777	90,6%	11 199	47,0%	188,9%
Cash Flow from Investing Activities										
Receipts	-	403	-	(9)	-	394	-	450	-	(102,0%)
Proceeds on disposal of PPE	-	406	-	-	-	406	-	446	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(3)	-	(9)	-	(12)	-	4	-	(315,1%)
Payments	(173 938)	(67 586)	38,9%	(69 565)	40,0%	(137 150)	78,9%	(44 452)	72,0%	56,5%
Capital assets	(173 938)	(67 586)	38,9%	(69 565)	40,0%	(137 150)	78,9%	(44 452)	72,0%	56,5%
Net Cash from/(used) Investing Activities	(173 938)	(67 183)	38,6%	(69 574)	40,0%	(136 756)	78,6%	(44 003)	71,4%	58,1%
Cash Flow from Financing Activities										
Receipts	-	69	-	15	-	84	-	55	41,4%	(72,1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	69	-	15	-	84	-	55	41,4%	(72,1%)
Payments	-	-	-	-	-	-	-	-	47,0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	47,0%	-
Net Cash from/(used) Financing Activities	-	69	-	15	-	84	-	55	48,6%	(72,1%)
Net Increase/(Decrease) in cash held	(49 402)	13 315	(27,0%)	(37 209)	75,3%	(23 895)	48,4%	(32 749)	578,7%	13,6%
Cash/cash equivalents at the year begin:	138 552	64 823	46,8%	80 006	57,7%	64 823	46,8%	132 886	100,1%	(39,8%)
Cash/cash equivalents at the year end:	89 151	80 006	89,7%	42 797	48,0%	42 797	48,0%	100 138	75,5%	(57,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 824	11,8%	4 554	6,9%	3 888	5,9%	50 162	75,5%	66 428	22,8%	(48 433)	(72,9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 990	30,1%	3 278	9,0%	2 314	6,3%	19 952	54,6%	36 534	12,5%	3 752	10,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	14 092	22,3%	5 744	9,1%	3 256	5,1%	40 194	63,5%	63 286	21,7%	(9 622)	(15,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 336	10,7%	2 508	8,1%	2 326	7,5%	22 869	73,7%	31 038	10,6%	(18 219)	(58,7%)	-	-
Receivables from Exchange Transactions - Waste Management	3 315	9,0%	2 030	5,5%	1 627	4,4%	29 811	81,0%	36 784	12,6%	(19 320)	(52,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 252	100,0%	1 252	,4%	(96)	(7,6%)	-	-
Interest on Arrear Debtor Accounts	1 649	3,4%	1 539	3,2%	1 472	3,0%	43 935	90,4%	48 595	16,6%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	119	1,5%	42	,5%	240	3,0%	7 590	95,0%	7 991	2,7%	(8 674)	(108,5%)	-	-
Total By Income Source	41 325	14,2%	19 694	6,7%	15 124	5,2%	215 764	73,9%	291 907	100,0%	(100 612)	(34,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	988	14,1%	460	6,6%	511	7,3%	5 047	72,0%	7 006	2,4%	574	8,2%	-	-
Commercial	7 679	14,4%	2 892	5,4%	2 451	4,6%	40 424	75,6%	53 446	18,3%	(8 211)	(15,4%)	-	-
Households	32 659	14,1%	16 342	7,1%	12 161	5,3%	170 294	73,6%	231 455	79,3%	(92 975)	(40,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	41 325	14,2%	19 694	6,7%	15 124	5,2%	215 764	73,9%	291 907	100,0%	(100 612)	(34,5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 466	100,0%	-	-	-	-	-	-	1 466	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 466	100,0%	-	-	-	-	-	-	1 466	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	284 208	105 468	37,1%	115 692	40,7%	221 160	77,8%	26 216	45,0%	341,3%
Exchange Revenue										
Service charges - Electricity	36 271	15 856	43,7%	44 067	121,5%	59 923	165,2%	6 115	43,2%	620,7%
Service charges - Water	21 025	2 630	12,5%	4 852	23,1%	7 483	35,6%	3 752	42,3%	29,3%
Service charges - Waste Water Management	3 380	3 879	114,8%	902	26,7%	4 781	141,5%	852	66,6%	5,9%
Service charges - Waste Management	7 188	2 564	35,7%	1 646	22,9%	4 210	58,6%	1 109	42,8%	48,4%
Sale of Goods and Rendering of Services	271	60	22,2%	69	25,6%	129	47,8%	33	16,9%	108,8%
Agency services	2 112	473	22,4%	318	15,1%	791	37,4%	179	20,7%	77,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 828	4 157	30,1%	4 308	31,2%	8 465	61,2%	2 153	39,0%	100,1%
Interest earned from Current and Non Current Assets	1 933	523	27,1%	459	23,8%	983	50,8%	256	45,9%	79,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	359	23	6,4%	10	2,7%	33	9,1%	34	133,6%	(71,9%)
Licence and permits	1 623	575	35,4%	602	37,1%	1 177	72,5%	132	40,4%	357,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	186	57	30,8%	68	36,6%	126	67,4%	27	5,6%	154,2%
Non-Exchange Revenue										
Property rates	54 224	19 908	36,7%	12 626	23,3%	32 534	60,0%	7 115	62,2%	77,5%
Surcharges and Taxes	-	-	-	-	-	-	-	863	-	(100,0%)
Fines, penalties and forfeits	1 500	1	,1%	9	,6%	10	,7%	4	1,7%	123,9%
Licences or permits	328	5	1,5%	16	5,0%	21	6,5%	101	486,3%	(83,7%)
Transfer and subsidies - Operational	131 586	52 295	39,7%	43 277	32,9%	95 571	72,6%	2 044	40,3%	2 017,5%
Interest	8 393	2 461	29,3%	2 462	29,3%	4 923	58,6%	1 446	50,2%	70,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	280 789	66 465	23,7%	75 680	27,0%	142 145	50,6%	43 304	44,4%	74,8%
Employee related costs	120 371	26 747	22,2%	32 118	26,7%	58 866	48,9%	20 672	46,5%	55,4%
Remuneration of councillors	8 377	1 965	23,5%	1 944	23,2%	3 909	46,7%	1 529	43,7%	27,1%
Bulk purchases - electricity	32 514	10 225	31,4%	10 046	30,9%	20 271	62,3%	5 911	48,1%	70,0%
Inventory consumed	10 367	2 682	25,9%	3 720	35,9%	6 402	61,7%	1 314	36,5%	183,1%
Debt impairment	18 680	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	19 821	-	-	1	-	1	-	-	-	(100,0%)
Interest	1 592	4 740	297,7%	1 408	88,4%	6 148	386,2%	329	23,8%	328,0%
Contracted services	34 366	10 532	30,6%	13 043	38,0%	23 575	68,6%	5 272	48,7%	147,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	27	-	27	-	(11)	-	(339,6%)
Operational costs	34 700	9 574	27,6%	13 373	38,5%	22 947	66,1%	8 288	86,4%	61,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 419	39 003	-	40 013	-	79 015	-	(17 089)	-	-
Transfers and subsidies - capital (monetary allocations)	51 211	12 758	24,9%	10 077	19,7%	22 836	44,6%	5 753	10,0%	75,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 630	51 761	-	50 090	-	101 851	-	(11 335)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	54 630	51 761	-	50 090	-	101 851	-	(11 335)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 630	51 761	-	50 090	-	101 851	-	(11 335)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 630	51 761	-	50 090	-	101 851	-	(11 335)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	48 093	46 512	96,7%	16 021	33,3%	62 533	130,0%	6 035	110,1%	165,5%
National Government	44 582	45 846	102,8%	14 218	31,9%	60 065	134,7%	6 031	117,9%	135,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	100	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 682	45 846	102,6%	14 218	31,8%	60 065	134,4%	6 031	118,3%	135,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 411	666	19,5%	1 803	52,9%	2 468	72,4%	5	27,0%	39 519,4%
Capital Expenditure Functional	48 143	46 512	96,6%	16 021	33,3%	62 533	129,9%	6 035	110,1%	165,5%
Municipal governance and administration	2 530	398	15,7%	58	2,3%	456	18,0%	5	85,9%	1 166,5%
Executive and Council	748	103	13,7%	-	-	103	13,7%	5	,4%	(100,0%)
Finance and administration	1 783	296	16,6%	58	3,2%	353	19,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 846	3 553	92,4%	170	4,4%	3 723	96,8%	-	63,8%	(100,0%)
Community and Social Services	3 696	3 553	96,1%	170	4,6%	3 723	100,7%	-	60,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 978	1 678	12,9%	4 999	38,5%	6 677	51,4%	-	27,2%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 978	1 678	12,9%	4 999	38,5%	6 677	51,4%	-	27,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	28 788	40 883	142,0%	10 794	37,5%	51 678	179,5%	6 031	140,8%	79,0%
Energy sources	9 805	436	4,5%	4 294	43,8%	4 731	48,2%	430	11,3%	897,7%
Water Management	1 739	947	54,4%	-	-	947	54,4%	-	20,2%	-
Waste Water Management	17 244	39 500	229,1%	6 500	37,7%	46 000	266,8%	5 600	235,9%	16,1%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	315 357	181 284	57,5%	91 789	29,1%	273 073	86,6%	(9 639)	(1,7%)	(1 052,3%)
Property rates	52 416	12 278	23,4%	11 798	22,5%	24 077	45,9%	4 170	(7,2%)	182,9%
Service charges	59 535	2 905	4,9%	2 778	4,7%	5 682	9,5%	(2 019)	(17,1%)	(237,5%)

Other revenue	14 517	87 465	602.5%	20 781	143.1%	108 246	745.6%	623	(5.8%)	3 238.1%
Transfers and Subsidies - Operational	123 043	55 398	45.0%	43 522	35.4%	98 920	80.4%	(19 385)	1.3%	(324.5%)
Transfers and Subsidies - Capital	51 211	22 749	44.4%	12 478	24.4%	35 227	68.8%	6 746	13.5%	85.0%
Interest	14 635	489	3.3%	433	3.0%	922	6.3%	228	10.7%	89.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(258 207)	(94 552)	36.6%	(106 107)	41.1%	(200 659)	77.7%	(54 804)	77.3%	93.6%
Suppliers and employees	(256 615)	(94 552)	36.8%	(106 107)	41.3%	(200 659)	78.2%	(54 804)	78.3%	93.6%
Finance charges	(1 592)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 150	86 732	151.8%	(14 318)	(25.1%)	72 414	126.7%	(64 442)	(205.7%)	(77.8%)
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	(55 307)	(17 918)	32.4%	(20 039)	36.2%	(37 957)	68.6%	-	-	(100.0%)
Capital assets	(55 307)	(17 918)	32.4%	(20 039)	36.2%	(37 957)	68.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(55 307)	(17 918)	32.4%	(20 039)	36.2%	(37 957)	68.6%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(161)	-	(65)	-	(226)	-	(149)	-	(56.7%)
Repayment of borrowing	-	(161)	-	(65)	-	(226)	-	(149)	-	(56.7%)
Net Cash from/(used) Financing Activities	-	(161)	-	(65)	-	(226)	-	(149)	-	(56.7%)
Net Increase/(Decrease) in cash held	1 843	68 653	3 725.3%	(34 421)	(1 867.8%)	34 231	1 857.5%	(64 592)	(886.8%)	(46.7%)
Cash/cash equivalents at the year begin:	7 101	9 243	130.2%	77 837	1 096.2%	9 243	130.2%	(96 999)	37.3%	(180.2%)
Cash/cash equivalents at the year end:	8 944	77 837	870.3%	43 413	485.4%	43 413	485.4%	(161 591)	(410.6%)	(126.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 378	3.8%	2 428	2.1%	2 090	1.8%	105 450	92.2%	114 347	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 898	61.9%	2 091	3.0%	311	4%	24 008	34.6%	69 309	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 719	18.6%	2 945	1.8%	2 256	1.4%	124 650	78.1%	159 570	35.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 244	7.7%	491	1.7%	965	3.3%	25 360	87.3%	29 059	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 638	7.4%	976	1.6%	977	1.6%	56 154	89.5%	62 745	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	.8%	2	.8%	2	.9%	246	97.5%	253	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	0	-	12 018	100.0%	12 018	2.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	83 880	18.8%	8 933	2.0%	6 601	1.5%	347 888	77.8%	447 301	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 440	37.0%	941	1.6%	530	.9%	35 069	60.5%	57 979	13.0%	-	-	-	-
Commercial	30 482	53.6%	2 078	3.7%	347	.6%	23 965	42.1%	56 872	12.7%	-	-	-	-
Households	31 958	9.6%	5 914	1.8%	5 724	1.7%	288 854	86.9%	332 450	74.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	83 880	18.8%	8 933	2.0%	6 601	1.5%	347 888	77.8%	447 301	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(590)	(1.7%)	4 209	11.9%	3 156	8.9%	28 708	80.9%	35 482	31.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 126)	(3.0%)	923	1.3%	2 158	3.0%	70 950	98.7%	71 904	63.1%
Auditor-General	-	-	3 524	54.3%	2 969	45.7%	-	-	6 494	5.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(2 717)	(2.4%)	8 656	7.6%	8 283	7.3%	99 658	87.5%	113 880	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 468 686	415 124	28,3%	349 733	23,8%	764 857	52,1%	308 486	50,7%	13,4%
Exchange Revenue										
Service charges - Electricity	479 524	127 844	26,7%	112 467	23,5%	240 311	50,1%	100 488	52,9%	11,9%
Service charges - Water	147 583	27 493	18,6%	28 217	19,1%	55 710	37,7%	25 065	42,5%	12,6%
Service charges - Waste Water Management	81 259	17 994	22,1%	17 954	22,1%	35 948	44,2%	16 664	48,9%	7,7%
Service charges - Waste Management	52 990	18 381	34,7%	7 819	14,8%	26 200	49,4%	15 510	45,3%	(49,6%)
Sale of Goods and Rendering of Services	10 044	2 362	23,5%	1 790	17,8%	4 152	41,3%	1 779	31,7%	,7%
Agency services	4 554	1 120	24,6%	-	-	1 120	24,6%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 661	3 891	11,2%	2 638	7,6%	6 529	18,8%	7 483	46,7%	(64,8%)
Interest earned from Current and Non Current Assets	16 273	3 388	20,8%	2 878	17,7%	6 267	38,5%	3 720	50,0%	(22,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 322	1 280	38,5%	2 002	60,3%	3 283	98,8%	1 603	75,7%	24,9%
Licence and permits	2 856	700	24,5%	562	19,7%	1 262	44,2%	586	39,8%	(4,2%)
Special rating levies	15 436	4 789	31,0%	3 024	19,6%	7 813	50,6%	-	-	(100,0%)
Operational Revenue	1 955	1 550	79,3%	1 459	74,6%	3 010	154,0%	433	90,9%	236,7%
Non-Exchange Revenue										
Property rates	304 484	106 089	34,8%	66 756	21,9%	172 845	56,8%	60 140	59,3%	11,0%
Surcharges and Taxes	22 602	(913)	(4,0%)	9 156	40,5%	8 243	36,5%	-	-	(100,0%)
Fines, penalties and forfeits	45 795	526	1,1%	11 656	25,5%	12 181	26,6%	175	2%	6 554,1%
Licences or permits	3 139	3 816	121,6%	2 609	83,1%	6 425	204,7%	2 911	51,6%	(10,4%)
Transfer and subsidies - Operational	214 766	87 065	40,5%	73 610	34,3%	160 675	74,8%	66 458	73,4%	10,8%
Interest	5 841	1 016	17,4%	894	15,3%	1 909	32,7%	1 826	58,3%	(51,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 605	6 733	31,2%	4 243	19,6%	10 975	50,8%	3 644	-	16,4%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 581 117	358 804	22,7%	345 749	21,9%	704 553	44,6%	325 604	42,6%	6,2%
Employee related costs	525 261	102 755	19,6%	122 992	23,4%	225 747	43,0%	109 968	43,0%	11,8%
Remuneration of councillors	15 988	3 701	23,1%	3 725	23,3%	7 425	46,4%	4 407	51,4%	(15,5%)
Bulk purchases - electricity	441 010	143 490	32,5%	98 241	22,3%	241 731	54,8%	89 909	59,9%	9,3%
Inventory consumed	114 422	25 573	22,3%	30 414	26,6%	55 988	48,9%	31 163	40,0%	(2,4%)
Debt impairment	65 115	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	142 422	35 605	25,0%	18 452	13,0%	54 057	38,0%	29 450	50,0%	(37,3%)
Interest	20 106	3 935	19,6%	3 727	18,5%	7 661	38,1%	1 603	16,2%	132,5%
Contracted services	142 734	19 094	13,4%	33 503	23,5%	52 596	36,8%	24 411	33,5%	37,2%
Transfers and subsidies	950	24	2,5%	-	-	24	2,5%	-	-	-
Irrecoverable debts written off	11 487	196	1,7%	5 914	51,5%	6 110	53,2%	6 746	72,1%	(12,3%)
Operational costs	101 623	24 431	24,0%	28 783	28,3%	53 214	52,4%	27 947	48,5%	3,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(112 431)	56 320	-	3 984	-	60 304	-	(17 118)	-	-
Transfers and subsidies - capital (monetary allocations)	82 934	9 123	11,0%	23 606	28,5%	32 729	39,5%	26 832	30,7%	(12,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29 497)	65 442	-	27 591	-	93 033	-	9 715	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(29 497)	65 442	-	27 591	-	93 033	-	9 715	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29 497)	65 442	-	27 591	-	93 033	-	9 715	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29 497)	65 442	-	27 591	-	93 033	-	9 715	-	-

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		265 462	12 933	4,9%	31 162	11,7%	44 095	16,6%	82 266	63,1%	(62,1%)	
National Government		44 639	3 455	7,7%	18 447	41,3%	21 902	49,1%	15 605	41,6%	18,2%	
Provincial Government		26 087	4 477	17,2%	4 114	15,8%	8 591	32,9%	9 738	22,6%	(57,8%)	
District Municipality		1 391	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		72 117	7 933	11,0%	22 560	31,3%	30 493	42,3%	25 344	31,3%	(11,0%)	
Borrowing		152 174	1 684	1,1%	2 571	1,7%	4 255	2,8%	51 006	150,0%	(95,0%)	
Internally generated funds		41 172	3 316	8,1%	6 030	14,6%	9 346	22,7%	5 917	-	1,9%	
Capital Expenditure Functional		265 462	12 933	4,9%	31 162	11,7%	44 095	16,6%	82 266	63,1%	(62,1%)	
Municipal governance and administration		2 621	1 364	52,0%	118	4,5%	1 481	56,5%	52 446	154,9%	(99,8%)	
Executive and Council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		2 621	1 364	52,0%	118	4,5%	1 481	56,5%	52 446	154,9%	(99,8%)	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		2 441	3 163	129,6%	937	38,4%	4 100	168,0%	3 927	438,3%	(76,1%)	
Community and Social Services		50	-	-	7	13,7%	7	13,7%	-	-	(100,0%)	
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	
Public Safety		2 391	-	-	12	,5%	12	,5%	-	-	(100,0%)	
Housing		-	3 163	-	918	-	4 081	-	3 927	-	(76,6%)	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		173 232	2 724	1,6%	11 508	6,6%	14 232	8,2%	1 265	28,6%	809,6%	
Planning and Development		6 580	44	,7%	2 817	42,8%	2 861	43,5%	245	95,9%	1 051,6%	
Road Transport		166 652	2 680	1,6%	8 691	5,2%	11 371	6,8%	1 021	24,9%	751,6%	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		87 169	5 682	6,5%	18 599	21,3%	24 282	27,9%	24 628	31,7%	(24,5%)	
Energy sources		49 509	1 178	2,4%	11 216	22,7%	12 395	25,0%	3 842	11,3%	191,9%	
Water Management		18 289	1 106	6,0%	3 613	19,8%	4 719	25,8%	9 322	38,8%	(61,2%)	
Waste Water Management		17 872	3 398	19,0%	3 770	21,1%	7 167	40,1%	11 464	43,4%	(67,1%)	
Waste Management		1 500	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 644 382	995 233	60,5%	851 847	51,8%	1 847 080	112,3%	333 787	48,0%	155,2%	
Property rates	294 809	95 335	32,3%	64 253	21,8%	159 588	54,1%	62 138	53,4%	3,4%	
Service charges	908 343	209 234	23,0%	214 782	23,6%	424 015	46,7%	187 243	47,2%	14,7%	

Other revenue	127 258	584 293	459.1%	485 671	381.6%	1 069 964	840.8%	12 730	27.3%	3 715.1%
Transfers and Subsidies - Operational	214 766	87 981	41.0%	72 563	33.8%	160 543	74.8%	67 841	74.3%	7.0%
Transfers and Subsidies - Capital	82 934	18 392	22.2%	14 578	17.6%	32 970	39.8%	3 835	18.3%	280.1%
Interest	16 273	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 505 341)	(244 934)	16.3%	(273 821)	18.2%	(518 755)	34.5%	(84 879)	7.0%	222.6%
Suppliers and employees	(1 485 124)	(244 934)	16.5%	(271 074)	18.3%	(516 008)	34.7%	(84 879)	7.1%	219.4%
Finance charges	(19 267)	-	-	(2 747)	14.3%	(2 747)	14.3%	-	-	(100.0%)
Transfers and grants	(950)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	139 042	750 299	539.6%	578 027	415.7%	1 328 326	955.3%	248 908	444.9%	132.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(265 462)	(17 375)	6.5%	(33 183)	12.5%	(50 557)	19.0%	(31 185)	37.3%	6.4%
Capital assets	(265 462)	(17 375)	6.5%	(33 183)	12.5%	(50 557)	19.0%	(31 185)	37.3%	6.4%
Net Cash from/(used) Investing Activities	(265 462)	(17 375)	6.5%	(33 183)	12.5%	(50 557)	19.0%	(31 185)	37.3%	6.4%
Cash Flow from Financing Activities										
Receipts	100 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(23 990)	(7 253)	30.2%	(3 014)	12.6%	(10 267)	42.8%	(4 052)	32.1%	(25.6%)
Repayment of borrowing	(23 990)	(7 253)	30.2%	(3 014)	12.6%	(10 267)	42.8%	(4 052)	32.1%	(25.6%)
Net Cash from/(used) Financing Activities	76 010	(7 253)	(9.5%)	(3 014)	(4.0%)	(10 267)	(13.5%)	(4 052)	32.1%	(25.6%)
Net Increase/(Decrease) in cash held	(50 411)	725 672	(1 439.5%)	541 830	(1 074.8%)	1 267 502	(2 514.4%)	213 671	(2 311 028.7%)	153.6%
Cash/cash equivalents at the year begin:	194 402	178 268	91.7%	906 254	466.2%	178 268	91.7%	496 883	323.5%	82.4%
Cash/cash equivalents at the year end:	143 991	906 254	629.4%	1 448 083	1 005.7%	1 448 083	1 005.7%	710 554	1 628.2%	103.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 696	39.1%	5 725	6.8%	5 821	7.0%	39 357	47.1%	83 599	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 386	70.6%	2 564	4.6%	1 885	3.4%	11 970	21.4%	55 805	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 630	39.8%	2 687	4.2%	2 114	3.3%	33 911	52.7%	64 341	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 417	45.8%	1 981	6.3%	1 833	5.8%	13 250	42.1%	31 481	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 555	46.8%	1 435	5.8%	1 232	5.0%	10 482	42.4%	24 704	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 250	12.8%	533	1.1%	631	1.3%	41 366	84.8%	48 780	13.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(33 310)	(56.0%)	699	1.2%	661	1.1%	91 458	153.7%	59 507	16.2%	-	-	-	-
Total By Income Source	96 623	26.2%	15 625	4.2%	14 178	3.9%	241 792	65.7%	368 218	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 301	14.6%	1 087	6.9%	1 258	8.0%	11 149	70.6%	15 795	4.3%	-	-	-	-
Commercial	11 813	55.4%	469	2.2%	291	1.4%	8 755	41.0%	21 328	5.8%	-	-	-	-
Households	82 505	24.9%	14 066	4.2%	12 628	3.8%	221 867	67.0%	331 067	89.9%	-	-	-	-
Other	4	13.9%	3	11.6%	0	1.0%	21	73.5%	28	-	-	-	-	-
Total By Customer Group	96 623	26.2%	15 625	4.2%	14 178	3.9%	241 792	65.7%	368 218	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	39 419	100.0%	-	-	-	-	-	-	39 419	22.9%
Bulk Water	1 490	175.0%	60	7.1%	12	1.4%	(711)	(83.5%)	851	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	123 907	100.0%	-	-	-	-	-	-	123 907	71.9%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 738	71.3%	1 097	20.9%	23	.4%	386	7.4%	5 244	3.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 818	100.0%	2 818	1.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	168 554	97.9%	1 157	.7%	35	-	2 492	1.4%	172 238	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	254 041	96 414	38,0%	53 886	21,2%	150 300	59,2%	45 801	39,4%	17,7%
Exchange Revenue										
Service charges - Electricity	5 180	964	18,6%	1 014	19,6%	1 977	38,2%	1 187	65,9%	(14,6%)
Service charges - Water	31 118	8 583	27,6%	5 387	17,3%	13 969	44,9%	8 783	49,6%	(38,7%)
Service charges - Waste Water Management	18 290	3 743	20,5%	3 723	20,4%	7 466	40,8%	5 564	47,9%	(33,1%)
Service charges - Waste Management	9 192	2 003	21,8%	2 003	21,8%	4 006	43,6%	2 890	50,0%	(30,7%)
Sale of Goods and Rendering of Services	458	205	44,8%	79	17,2%	284	62,0%	122	63,4%	(35,4%)
Agency services	4 394	1 482	33,7%	91	2,1%	1 573	35,8%	(550)	23,7%	(116,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 312	3 805	26,6%	4 271	29,8%	8 077	56,4%	4 292	74,9%	(5%)
Interest earned from Current and Non Current Assets	1 006	200	19,9%	158	15,7%	359	35,7%	163	59,3%	(2,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	448	119	26,7%	119	26,5%	238	53,1%	157	54,6%	(24,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	398	5	1,4%	(1)	(,2%)	5	1,2%	50	119,4%	(101,2%)
Non-Exchange Revenue										
Property rates	35 443	32 840	92,7%	(56)	(,2%)	32 784	92,5%	(341)	90,0%	(83,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 916	9 384	23,5%	12 116	30,4%	21 500	53,9%	126	(60,1%)	9 492,1%
Licences or permits	250	1	,6%	1	,5%	3	1,1%	-	-	(100,0%)
Transfer and subsidies - Operational	86 752	31 423	36,2%	23 106	26,6%	54 529	62,9%	21 080	59,7%	9,6%
Interest	6 883	1 655	24,0%	1 875	27,2%	3 530	51,3%	2 278	97,2%	(17,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	249 350	56 716	22,7%	66 549	26,7%	123 265	49,4%	59 865	28,4%	11,2%
Employee related costs	84 546	20 587	24,4%	20 117	23,8%	40 704	48,1%	21 092	56,0%	(4,6%)
Remuneration of councillors	5 623	1 376	24,5%	1 305	23,2%	2 681	47,7%	1 618	52,2%	(19,3%)
Bulk purchases - electricity	4 827	948	19,6%	817	16,9%	1 764	36,6%	1 171	57,8%	(30,3%)
Inventory consumed	8 694	1 341	15,4%	1 254	14,4%	2 595	29,8%	976	38,0%	28,4%
Debt impairment	48 495	17 738	36,6%	20 919	43,1%	38 656	79,7%	15 480	(36,5%)	35,1%
Depreciation and amortisation	25 819	6 455	25,0%	6 455	25,0%	12 909	50,0%	6 349	50,0%	1,7%
Interest	952	111	11,6%	272	28,6%	383	40,2%	199	52,6%	36,6%
Contracted services	17 252	2 311	13,4%	2 851	16,5%	5 162	29,9%	4 127	32,1%	(30,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 373	150	,7%	1 443	7,1%	1 592	7,8%	190	4,4%	661,3%
Operational costs	32 769	5 699	17,4%	11 118	33,9%	16 818	51,3%	8 664	45,3%	28,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 691	39 698	-	(12 663)	-	27 035	-	(14 064)	-	-
Transfers and subsidies - capital (monetary allocations)	55 076	10 376	18,8%	16 012	29,1%	26 389	47,9%	2 519	6,7%	535,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 766	50 075	-	3 349	-	53 424	-	(11 544)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 766	50 075	-	3 349	-	53 424	-	(11 544)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 766	50 075	-	3 349	-	53 424	-	(11 544)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 766	50 075	-	3 349	-	53 424	-	(11 544)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	50 609	13 478	26,6%	18 272	36,1%	31 750	62,7%	5 270	77,5%	246,7%
National Government	36 842	8 297	22,5%	9 312	25,3%	17 609	47,8%	5 255	39,2%	77,2%
Provincial Government	8 500	4 796	56,4%	8 554	100,6%	13 350	157,1%	-	265,2%	(100,0%)
District Municipality	1 466	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 809	13 093	28,0%	17 866	38,2%	30 958	66,1%	5 255	80,9%	240,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	386	10,1%	406	10,7%	792	20,8%	15	7,5%	2 646,2%
Capital Expenditure Functional	50 609	14 203	28,1%	18 272	36,1%	32 475	64,2%	5 270	77,5%	246,7%
Municipal governance and administration	2 100	854	40,7%	102	4,9%	956	45,5%	15	(1 242,4%)	591,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	854	40,7%	102	4,9%	956	45,5%	15	76,7%	591,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 180	-	-	-	-	-	-	-	1 605,3%	-
Community and Social Services	714	-	-	-	-	-	-	-	1 605,3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 466	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 841	4 718	34,1%	8 554	61,8%	13 271	95,9%	774	305,7%	1 005,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	13 841	4 718	34,1%	8 554	61,8%	13 271	95,9%	774	305,7%	1 005,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 487	8 631	26,6%	9 616	29,6%	18 247	56,2%	4 482	26,4%	114,6%
Energy sources	10 181	3 837	37,7%	1 550	15,2%	5 387	52,9%	1 022	59,6%	51,6%
Water Management	-	18	-	-	-	18	-	-	-	-
Waste Water Management	22 306	4 519	20,3%	8 067	36,2%	12 586	56,4%	3 460	19,5%	133,1%
Waste Management	-	256	-	-	-	256	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	222 897	77 463	34,8%	69 859	31,3%	147 322	66,1%	42 241	45,1%	65,4%	
Property rates	27 291	7 963	29,2%	8 017	29,4%	15 980	58,6%	8 535	54,4%	(6,1%)	
Service charges	30 012	2 792	9,3%	3 554	11,8%	6 346	21,1%	3 305	13,2%	7,5%	

Other revenue	18 017	441	2,5%	297	1,6%	738	4,1%	542	3,9%	(45,2%)
Transfers and Subsidies - Operational	86 752	32 988	38,0%	27 290	31,5%	60 278	69,5%	26 743	77,8%	2,0%
Transfers and Subsidies - Capital	47 076	33 834	71,9%	30 576	65,0%	64 410	136,8%	3 081	44,1%	892,5%
Interest	13 749	(555)	(4,0%)	125	,9%	(430)	(3,1%)	34	,5%	261,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(165 146)	(38 544)	23,3%	(35 892)	21,7%	(74 437)	45,1%	(18 281)	30,8%	96,3%
Suppliers and employees	(164 194)	(37 972)	23,1%	(35 892)	21,9%	(73 864)	45,0%	(18 281)	30,9%	96,3%
Finance charges	(952)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(573)	-	-	-	(573)	-	-	-	-
Net Cash from/(used) Operating Activities	57 751	38 919	67,4%	33 967	58,8%	72 885	126,2%	23 959	82,4%	41,8%
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	(59 539)	(8 614)	14,5%	(21 163)	35,5%	(29 777)	50,0%	-	-	(100,0%)
Capital assets	(59 539)	(8 614)	14,5%	(21 163)	35,5%	(29 777)	50,0%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(59 539)	(8 614)	14,5%	(21 163)	35,5%	(29 777)	50,0%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 789)	30 305	(1 694,4%)	12 804	(715,9%)	43 108	(2 410,3%)	23 959	280,9%	(46,6%)
Cash/cash equivalents at the year begin:	3 409	59 984	1 759,7%	52 858	1 650,6%	59 984	1 759,7%	13 612	430,6%	288,3%
Cash/cash equivalents at the year end:	1 620	52 903	3 265,0%	63 995	3 949,6%	63 995	3 949,6%	18 837	81,6%	239,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 131	2,6%	3 086	2,5%	3 465	2,8%	112 176	92,1%	121 859	36,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13	27,7%	4	7,6%	0	6%	30	64,2%	47	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 477	2,3%	1 813	1,7%	1 872	1,7%	101 698	94,3%	107 859	32,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 855	2,6%	1 792	2,5%	1 783	2,5%	65 778	92,4%	71 208	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	976	2,9%	903	2,7%	893	2,7%	30 533	91,7%	33 305	9,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	3,1%	47	3,0%	47	3,0%	1 436	91,0%	1 578	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	2,2%	6	2,2%	6	2,2%	234	93,4%	250	,1%	-	-	-	-
Total By Income Source	8 507	2,5%	7 650	2,3%	8 065	2,4%	311 884	92,8%	336 107	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	289	2,6%	290	2,6%	208	1,9%	10 338	92,9%	11 125	3,3%	-	-	-	-
Commercial	547	3,7%	338	2,3%	339	2,3%	13 520	91,7%	14 744	4,4%	-	-	-	-
Households	6 608	2,7%	6 118	2,5%	6 510	2,6%	229 056	92,3%	248 292	73,9%	-	-	-	-
Other	1 063	1,7%	904	1,5%	1 009	1,6%	58 970	95,2%	61 946	18,4%	-	-	-	-
Total By Customer Group	8 507	2,5%	7 650	2,3%	8 065	2,4%	311 884	92,8%	336 107	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	182	53,8%	55	16,3%	-	-	101	29,9%	338	1,7%
Bulk Water	-	-	-	-	-	-	12	100,0%	12	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 250)	(14,6%)	504	5,9%	277	3,2%	9 002	105,5%	8 533	43,8%
Auditor-General	517	4,9%	2 286	21,5%	1 748	16,5%	6 066	57,1%	10 617	54,4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(551)	(2,8%)	2 845	14,6%	2 025	10,4%	15 182	77,9%	19 501	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	32 893	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	338 222	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	10 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(381 126)	134	-	(349)	,1%	(215)	,1%	3 133	(,8%)	(111,1%)
Suppliers and employees	(356 563)	134	-	(349)	,1%	(215)	,1%	3 133	(,9%)	(111,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(24 563)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(10)	134	(1 287,7%)	(349)	3 347,0%	(215)	2 059,2%	3 133	(32,4%)	(111,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(6 849)	-	-	-	-	-	-	-	-	-
Capital assets	(6 849)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(6 849)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 860)	134	(2,0%)	(349)	5,1%	(215)	3,1%	3 133	(12,6%)	(111,1%)
Cash/cash equivalents at the year begin:	209 838	-	-	134	,1%	-	-	(1 132)	-	(111,9%)
Cash/cash equivalents at the year end:	202 978	134	,1%	(215)	(,1%)	(215)	(,1%)	2 001	1,0%	(110,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	13	19,5%	11	16,9%	2	3,2%	41	60,5%	68	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	0	8,0%	0	7,8%	3	84,2%	3	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 675	100,0%	3 675	98,1%	-	-	-	-
Total By Income Source	13	,4%	12	,3%	2	,1%	3 719	99,3%	3 746	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2	-	-	-	-	-	3 594	100,0%	3 595	96,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	7,6%	12	7,8%	2	1,6%	125	83,0%	151	4,0%	-	-	-	-
Total By Customer Group	13	,4%	12	,3%	2	,1%	3 719	99,3%	3 746	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	452 172	178 645	39,5%	159 241	35,2%	337 887	74,7%	36 603	44,4%	335,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	1 087	217,5%	971	194,2%	2 058	411,7%	955	254,8%	1,7%
Sale of Goods and Rendering of Services	700	301	43,0%	(204)	(29,1%)	98	13,9%	881	200,3%	(123,1%)
Agency services	1 700	1 577	92,8%	984	57,9%	2 561	150,7%	2 862	441,6%	(65,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	129	-	261	-	390	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	32 000	5 513	17,2%	7 811	24,4%	13 325	41,6%	8 179	62,0%	(4,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 000	-	-	1 662	83,1%	1 662	83,1%	-	-	(100,0%)
Rental from Fixed Assets	270	913	338,3%	(710)	(263,1%)	203	75,2%	793	51,6%	(189,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	70	5,8%	260	21,5%	330	27,3%	124	38,2%	109,1%
Non-Exchange Revenue										
Property rates	10 000	13 590	135,9%	1 419	14,2%	15 009	150,1%	2 131	35,5%	(33,4%)
Surcharges and Taxes	27 057	10 753	39,7%	10 688	39,5%	21 441	79,2%	8 041	60,4%	32,9%
Fines, penalties and forfeits	2 200	454	20,6%	1 108	50,4%	1 562	71,0%	456	77,4%	142,9%
Licences or permits	1 000	239	23,9%	649	64,9%	888	88,8%	145	20,2%	348,6%
Transfer and subsidies - Operational	373 535	143 793	38,5%	133 895	35,8%	277 688	74,3%	12 037	40,8%	1 012,4%
Interest	-	225	-	447	-	672	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	472 047	52 731	11,2%	80 982	17,2%	133 712	28,3%	55 796	19,1%	45,1%
Employee related costs	166 716	12 587	7,5%	16 393	9,8%	28 980	17,4%	112	,1%	14 537,0%
Remuneration of councillors	30 565	1 915	6,3%	1 984	6,5%	3 899	12,8%	-	-	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 000	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	153 503	28 361	18,5%	46 119	30,0%	74 480	48,5%	41 172	43,9%	12,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	-	-	-	-	-	-	-	-	-
Operational costs	64 263	9 868	15,4%	16 485	25,7%	26 353	41,0%	14 512	34,5%	13,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 875)	125 915	-	78 260	-	204 174	-	(19 193)	-	-
Transfers and subsidies - capital (monetary allocations)	80 466	33 065	41,1%	34 841	43,3%	67 907	84,4%	24 017	51,9%	45,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 592	158 980		113 101		272 081		4 825		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	60 592	158 980		113 101		272 081		4 825		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 592	158 980		113 101		272 081		4 825		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 592	158 980		113 101		272 081		4 825		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	127 592	32 007	25,1%	57 473	45,0%	89 480	70,1%	29 228	48,8%	96,6%
National Government	64 533	22 763	35,3%	26 245	40,7%	49 009	75,9%	20 913	53,0%	25,5%
Provincial Government	10 000	977	9,8%	4 528	45,3%	5 505	55,1%	5 204	58,3%	(13,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 533	23 741	31,9%	30 773	41,3%	54 514	73,1%	26 117	54,3%	17,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 058	8 266	15,6%	26 700	50,3%	34 966	65,9%	3 111	30,7%	758,2%
Capital Expenditure Functional	127 592	32 007	25,1%	57 473	45,0%	89 480	70,1%	29 228	48,8%	96,6%
Municipal governance and administration	24 804	978	3,9%	11 593	46,7%	12 572	50,7%	499	9,3%	2 223,0%
Executive and Council	200	-	-	142	71,1%	142	71,1%	-	-	(100,0%)
Finance and administration	23 704	415	1,8%	11 451	48,3%	11 866	50,1%	483	9,8%	2 269,0%
Internal audit	900	563	62,6%	-	-	563	62,6%	16	3,6%	(100,0%)
Community and Public Safety	16 950	2 673	15,8%	5 978	35,3%	8 650	51,0%	8 100	75,9%	(26,2%)
Community and Social Services	8 100	303	3,7%	4 185	51,7%	4 489	55,4%	963	36,2%	334,6%
Sport And Recreation	8 850	2 369	26,8%	1 792	20,3%	4 162	47,0%	7 137	90,1%	(74,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	83 338	28 240	33,9%	39 451	47,3%	67 691	81,2%	19 999	47,1%	97,3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	83 338	28 240	33,9%	39 451	47,3%	67 691	81,2%	19 999	47,1%	97,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 500	116	4,6%	452	18,1%	567	22,7%	630	29,0%	(28,4%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	116	4,6%	452	18,1%	567	22,7%	630	29,0%	(28,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	528 538	213 267	40,4%	25 314	4,8%	238 582	45,1%	13 544	31,0%	86,9%
Property rates	8 000	77	1,0%	54	,7%	131	1,6%	82	2,0%	(34,3%)
Service charges	400	24	6,0%	42	10,4%	66	16,4%	19	12,1%	118,4%

Other revenue	34 137	3 555	10,4%	2 087	6,1%	5 641	16,5%	5 261	30,4%	(60,3%)
Transfers and Subsidies - Operational	373 535	151 241	40,5%	8 050	2,2%	159 291	42,6%	-	29,7%	(100,0%)
Transfers and Subsidies - Capital	80 466	52 499	65,2%	6 555	8,1%	59 054	73,4%	-	29,7%	(100,0%)
Interest	32 000	5 872	18,3%	8 527	26,6%	14 399	45,0%	8 182	62,1%	4,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(415 037)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(415 037)	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	113 502	213 267	187,9%	25 314	22,3%	238 582	210,2%	13 544	136,2%	86,9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(127 592)	-	-	-	-	-	-	-	-	-
Capital assets	(127 592)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(127 592)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 090)	213 267	(1 513,6%)	25 314	(179,7%)	238 582	(1 693,3%)	13 544	(1 738,3%)	86,9%
Cash/cash equivalents at the year begin:	-	-	-	213 267	-	-	-	271 693	-	(21,5%)
Cash/cash equivalents at the year end:	(14 090)	213 267	(1 513,6%)	238 582	(1 693,3%)	238 582	(1 693,3%)	285 237	86,2%	(16,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	406	6%	372	,6%	332	,5%	64 074	98,3%	65 184	62,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	370	2,2%	347	2,1%	349	2,1%	15 499	93,6%	16 565	15,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	358	1,5%	353	1,5%	352	1,5%	22 752	95,5%	23 815	22,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(64)	5,5%	(44)	3,8%	(33)	2,8%	(1 029)	88,0%	(1 170)	(1,1%)	-	-	-	-
Total By Income Source	1 070	1,0%	1 028	1,0%	999	1,0%	101 295	97,0%	104 394	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	65	2%	50	,2%	59	2%	31 467	99,5%	31 640	30,3%	-	-	-	-
Commercial	329	2,2%	280	1,8%	236	1,6%	14 314	94,4%	15 158	14,5%	-	-	-	-
Households	500	1,5%	526	1,5%	521	1,5%	32 901	95,5%	34 449	33,0%	-	-	-	-
Other	177	,8%	173	,7%	183	,8%	22 614	97,7%	23 147	22,2%	-	-	-	-
Total By Customer Group	1 070	1,0%	1 028	1,0%	999	1,0%	101 295	97,0%	104 394	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	-	-	-	-	-	-	568	100,0%	568	67,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	278	100,0%	278	32,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	846	100,0%	846	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	577 548	222 971	38,6%	153 906	26,6%	376 877	65,3%	149 755	73,9%	2,8%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 000	4 365	17,5%	4 381	17,5%	8 746	35,0%	4 271	94,8%	2,6%
Sale of Goods and Rendering of Services	16 357	4 696	28,7%	2 574	15,7%	7 269	44,4%	173	68,7%	1 385,3%
Agency services	2 643	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 683	1 204	25,7%	1 302	27,8%	2 507	53,5%	1 159	15,2%	12,4%
Interest earned from Current and Non Current Assets	20 000	4 190	20,9%	2 810	14,1%	7 000	35,0%	4 632	69,2%	(39,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 710	1 610	28,2%	1 570	27,5%	3 180	55,7%	1 307	42,9%	20,1%
Licence and permits	4 633	500	10,8%	579	12,5%	1 079	23,3%	510	1 730,4%	13,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 301	1 959	150,5%	641	49,3%	2 600	199,8%	684	284,3%	(6,3%)
Non-Exchange Revenue										
Property rates	120 000	51 742	43,1%	9 936	8,3%	61 678	51,4%	13 243	79,6%	(25,0%)
Surcharges and Taxes	-	49	-	(24)	-	26	-	116	-	(120,5%)
Fines, penalties and forfeits	10 600	5 937	56,0%	11 032	104,1%	16 968	160,1%	3 305	50,1%	233,8%
Licences or permits	2 160	39	1,8%	29	1,4%	69	3,2%	48	5,0%	(39,7%)
Transfer and subsidies - Operational	349 643	143 563	41,1%	115 888	33,1%	259 451	74,2%	115 981	74,2%	(,1%)
Interest	13 317	3 117	23,4%	3 187	23,9%	6 304	47,3%	3 262	-	(2,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	-	-	-	-	-	-	1 064	70,9%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 001 176	97 323	9,7%	145 029	14,5%	242 353	24,2%	134 756	30,2%	7,6%
Employee related costs	258 094	57 294	22,2%	58 364	22,6%	115 658	44,8%	59 645	46,4%	(2,1%)
Remuneration of councillors	27 054	6 661	24,6%	6 631	24,5%	13 292	49,1%	7 437	51,7%	(10,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 350	1 274	23,8%	1 361	25,4%	2 635	49,3%	1 462	19,2%	(6,9%)
Debt impairment	30 112	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	420 408	-	-	41 175	9,8%	41 175	9,8%	1 014	,4%	3 960,8%
Interest	2 324	7	,3%	3	,1%	11	,5%	31	2,7%	(88,9%)
Contracted services	81 277	13 062	16,1%	18 858	23,2%	31 920	39,3%	8 953	41,2%	110,6%
Transfers and subsidies	13 335	854	6,4%	1 156	8,7%	2 011	15,1%	2 344	20,8%	(50,7%)
Irrecoverable debts written off	1 000	1 318	131,8%	2 819	281,9%	4 138	413,8%	(17)	2,8%	(16 398,9%)
Operational costs	85 748	16 853	19,7%	13 901	16,2%	30 754	35,9%	12 875	45,4%	8,0%
Losses on disposal of Assets	76 270	-	-	760	1,0%	760	1,0%	40 817	-	(98,1%)
Other Losses	203	-	-	-	-	-	-	196	6 050,0%	(100,0%)
Surplus/(Deficit)	(423 628)	125 648	-	8 877	-	134 525	-	14 999	-	-
Transfers and subsidies - capital (monetary allocations)	83 086	21 668	26,1%	26 703	32,1%	48 371	58,2%	16 667	58,3%	60,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(340 543)	147 316	-	35 580	-	182 896	-	31 665	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(340 543)	147 316	-	35 580	-	182 896	-	31 665	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(340 543)	147 316	-	35 580	-	182 896	-	31 665	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(340 543)	147 316	-	35 580	-	182 896	-	31 665	-	-

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		252 619	49 769	19,7%	64 649	25,6%	114 418	45,3%	58 477	46,0%	10,6%	
National Government		80 673	21 684	26,9%	22 204	27,5%	43 888	54,4%	24 126	74,8%	(8,0%)	
Provincial Government		-	-	-	-	-	-	-	870	32,0%	(100,0%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		80 673	21 684	26,9%	22 204	27,5%	43 888	54,4%	24 995	66,4%	(11,2%)	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		171 946	28 085	16,3%	42 445	24,7%	70 530	41,0%	33 482	36,4%	26,8%	
Capital Expenditure Functional		252 619	49 769	19,7%	64 801	25,7%	114 570	45,4%	58 477	46,0%	10,8%	
Municipal governance and administration		36 704	3 479	9,5%	6 132	16,7%	9 611	26,2%	2 601	69,5%	135,7%	
Executive and Council		144	-	-	-	-	-	-	109	72,8%	(100,0%)	
Finance and administration		34 577	3 479	10,1%	6 132	17,7%	9 611	27,8%	2 492	69,4%	146,0%	
Internal audit		1 983	-	-	-	-	-	-	-	-	-	
Community and Public Safety		66 252	14 261	21,5%	15 902	24,0%	30 162	45,5%	524	14,0%	2 936,4%	
Community and Social Services		300	-	-	-	-	-	-	237	9,6%	(100,0%)	
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	
Public Safety		1 852	950	51,3%	2 402	129,7%	3 352	181,0%	18	1,5%	13 624,4%	
Housing		64 100	13 311	20,8%	13 500	21,1%	26 811	41,8%	269	-	4 914,6%	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		143 193	31 356	21,9%	40 480	28,3%	71 836	50,2%	55 176	46,9%	(26,6%)	
Planning and Development		8 362	116	1,4%	229	2,7%	345	4,1%	120	3,7%	90,5%	
Road Transport		134 831	31 240	23,2%	40 251	29,9%	71 491	53,0%	55 056	47,5%	(26,9%)	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		6 470	673	10,4%	2 287	35,4%	2 961	45,8%	176	13,5%	1 202,8%	
Energy sources		5 600	673	12,0%	2 287	40,8%	2 961	52,9%	-	11,9%	(100,0%)	
Water Management		-	-	-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	-	-	
Waste Management		870	-	-	-	-	-	-	176	47,5%	(100,0%)	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	691 913	333 126	48,1%	391 315	56,6%	724 441	104,7%	-	-	(100,0%)
Property rates	102 000	-	-	3 410	3,3%	3 410	3,3%	-	-	(100,0%)
Service charges	21 250	-	-	17	,1%	17	,1%	-	-	(100,0%)

Other revenue	100 634	159 021	158.0%	224 656	223.2%	383 677	381.3%	-	-	(100.0%)
Transfers and Subsidies - Operational	349 643	149 060	42.6%	119 784	34.3%	268 844	76.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	83 086	24 863	29.9%	41 202	49.6%	66 065	79.5%	-	-	(100.0%)
Interest	35 300	183	.5%	2 247	6.4%	2 429	6.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(477 398)	(151 122)	31.7%	(174 463)	36.5%	(325 586)	68.2%	(79 836)	37.6%	118.5%
Suppliers and employees	(463 963)	(151 122)	32.6%	(174 463)	37.6%	(325 586)	70.2%	(79 836)	39.2%	118.5%
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	(13 335)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	214 514	182 004	84.8%	216 852	101.1%	398 855	185.9%	(79 836)	(83.8%)	(371.6%)
Cash Flow from Investing Activities										
Receipts	1 500	-	-	96	6.4%	96	6.4%	12	1.7%	696.8%
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	96	-	96	-	12	(50.0%)	696.8%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(252 619)	(50 071)	19.8%	(71 660)	28.4%	(121 731)	48.2%	(3 620)	2.1%	1 879.3%
Capital assets	(252 619)	(50 071)	19.8%	(71 660)	28.4%	(121 731)	48.2%	(3 620)	2.1%	1 879.3%
Net Cash from/(used) Investing Activities	(251 119)	(50 071)	19.9%	(71 564)	28.5%	(121 635)	48.4%	(3 608)	2.1%	1 883.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	17	-	(252)	-	(234)	-	-	-	(100.0%)
Repayment of borrowing	-	17	-	(252)	-	(234)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	17	-	(252)	-	(234)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(36 604)	131 950	(360.5%)	145 035	(396.2%)	276 986	(756.7%)	(83 444)	131.1%	(273.8%)
Cash/cash equivalents at the year begin:	107 025	-	-	265 197	247.8%	-	-	(70 473)	-	(476.3%)
Cash/cash equivalents at the year end:	70 421	265 197	376.6%	410 233	582.5%	410 233	582.5%	(153 917)	3 199.8%	(366.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 132	3.9%	4 226	2.0%	3 591	1.7%	191 516	92.3%	207 465	70.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 976	5.8%	1 912	2.8%	1 881	2.7%	60 847	88.7%	68 616	23.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	481	7.5%	186	2.9%	185	2.9%	5 518	86.6%	6 369	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	550	5.0%	262	2.4%	251	2.3%	9 875	90.3%	10 939	3.7%	-	-	-	-
Total By Income Source	13 139	4.5%	6 587	2.2%	5 908	2.0%	267 756	91.3%	293 389	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 253	3.9%	994	3.1%	619	1.9%	29 067	91.0%	31 932	10.9%	-	-	-	-
Commercial	1 358	4.2%	704	2.2%	605	1.9%	29 576	91.7%	32 243	11.0%	-	-	-	-
Households	9 037	4.4%	4 207	2.0%	4 014	1.9%	188 728	91.6%	205 985	70.2%	-	-	-	-
Other	1 491	6.4%	682	2.9%	671	2.9%	20 385	87.8%	23 229	7.9%	-	-	-	-
Total By Customer Group	13 139	4.5%	6 587	2.2%	5 908	2.0%	267 756	91.3%	293 389	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 369	33.8%	-	-	-	-	2 684	66.2%	4 053	95.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	159	92.5%	-	-	-	-	13	7.5%	172	4.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 528	36.2%	-	-	-	-	2 697	63.8%	4 226	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	152 330	44 112	29,0%	38 478	25,3%	82 590	54,2%	35 868	51,8%	7,3%
Exchange Revenue										
Service charges - Electricity	13 830	4 133	29,9%	4 204	30,4%	8 337	60,3%	2 967	69,3%	41,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 061	1 488	36,7%	1 497	36,9%	2 986	73,5%	1 318	23,1%	13,6%
Sale of Goods and Rendering of Services	1 185	205	17,3%	148	12,5%	353	29,8%	190	41,4%	(21,9%)
Agency services	705	-	-	224	31,8%	224	31,8%	244	92,4%	(8,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 126	334	29,7%	369	32,8%	703	62,5%	271	26,1%	36,3%
Interest earned from Current and Non Current Assets	6 733	1 109	16,5%	1 672	24,8%	2 781	41,3%	758	37,6%	120,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	214	40	18,6%	56	26,2%	96	44,8%	52	51,0%	8,3%
Licence and permits	2 906	250	8,6%	250	8,6%	500	17,2%	317	84,0%	(21,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	53	810	1 527,9%	14	26,9%	824	1 554,8%	53	19,2%	(73,0%)
Non-Exchange Revenue										
Property rates	54 888	10 035	18,3%	8 668	15,8%	18 703	34,1%	8 322	34,6%	4,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	69	34,3%	129	64,3%	197	98,6%	125	59,7%	2,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 753	24 659	40,6%	20 462	33,7%	45 121	74,3%	19 869	74,1%	3,0%
Interest	5 676	980	17,3%	784	13,8%	1 764	31,1%	1 381	31,9%	(43,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	132 968	32 716	24,6%	28 955	21,8%	61 670	46,4%	30 029	48,1%	(3,6%)
Employee related costs	55 678	14 076	25,3%	14 678	26,4%	28 754	51,6%	11 614	47,2%	26,4%
Remuneration of councillors	5 738	1 447	25,2%	1 447	25,2%	2 894	50,4%	1 595	51,5%	(9,3%)
Bulk purchases - electricity	15 497	5 586	36,0%	3 962	25,6%	9 549	61,6%	3 179	62,7%	24,6%
Inventory consumed	1 059	35	3,3%	884	83,5%	919	86,8%	141	10,8%	527,9%
Debt impairment	5 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 848	5 007	24,0%	-	-	5 007	24,0%	4 658	63,0%	(100,0%)
Interest	-	-	-	-	-	-	-	2	6,6%	(100,0%)
Contracted services	8 393	1 772	21,1%	1 939	23,1%	3 711	44,2%	2 118	43,4%	(8,5%)
Transfers and subsidies	450	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	3%	-
Operational costs	20 306	4 793	23,6%	6 045	29,8%	10 838	53,4%	6 722	50,0%	(10,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 362	11 396	-	9 524	-	20 920	-	5 839	-	-
Transfers and subsidies - capital (monetary allocations)	39 267	18 623	47,4%	6 597	16,8%	25 220	64,2%	6 521	48,4%	1,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 629	30 019		16 120		46 140		12 360		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 629	30 019		16 120		46 140		12 360		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 629	30 019		16 120		46 140		12 360		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 629	30 019		16 120		46 140		12 360		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	45 277	14 222	31,4%	11 691	25,8%	25 914	57,2%	15 214	48,8%	(23,2%)
National Government	24 890	13 449	54,0%	6 581	26,4%	20 030	80,5%	7 002	90,5%	(6,0%)
Provincial Government	8 696	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	632	9,7%	(100,0%)
Transfers recognised - capital	33 585	13 449	40,0%	6 581	19,6%	20 030	59,6%	7 635	46,2%	(13,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 691	773	6,6%	5 110	43,7%	5 884	50,3%	7 579	56,6%	(32,6%)
Capital Expenditure Functional	45 277	14 222	31,4%	11 691	25,8%	25 914	57,2%	15 214	48,5%	(23,2%)
Municipal governance and administration	1 198	113	9,4%	460	38,4%	573	47,8%	260	25,2%	77,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 198	113	9,4%	460	38,4%	573	47,8%	260	25,8%	77,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	543	-	-	-	-	-	-	843	110,6%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	543	-	-	-	-	-	-	843	110,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 377	11 312	34,9%	6 836	21,1%	18 148	56,1%	14 111	50,1%	(51,6%)
Planning and Development	1 102	-	-	582	52,8%	582	52,8%	228	61,0%	155,0%
Road Transport	31 275	11 312	36,2%	6 255	20,0%	17 567	56,2%	13 883	50,0%	(54,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 158	2 798	25,1%	4 395	39,4%	7 193	64,5%	-	-	(100,0%)
Energy sources	8 888	2 283	25,7%	2 841	32,0%	5 124	57,7%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 271	515	22,7%	1 554	68,4%	2 069	91,1%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	184 824	49 170	26,6%	34 153	18,5%	83 323	45,1%	27 292	15,0%	25,1%
Property rates	41 166	180	4%	158	4%	338	8%	13 062	28,4%	(98,8%)
Service charges	18 938	2 459	13,0%	2 257	11,9%	4 716	24,9%	14 231	78,6%	(84,1%)

Other revenue	18 724	5 266	28.1%	5 073	27.1%	10 340	55.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	59 996	37 975	63.3%	25 932	43.2%	63 907	106.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	39 267	3 290	8.4%	732	1.9%	4 022	10.2%	-	-	(100.0%)
Interest	6 733	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(115 915)	(48 663)	42.0%	(46 474)	40.1%	(95 138)	82.1%	(24 471)	58.4%	89.9%
Suppliers and employees	(115 915)	(48 663)	42.0%	(46 474)	40.1%	(95 138)	82.1%	(24 471)	58.6%	89.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	68 909	506	.7%	(12 321)	(17.9%)	(11 815)	(17.1%)	2 821	(17.2%)	(536.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(33 276)	63.9%	(8 484)	17.3%	77.8%
Capital assets	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(33 276)	63.9%	(8 484)	17.3%	77.8%
Net Cash from(used) Investing Activities	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(33 276)	63.9%	(8 484)	18.5%	77.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 840	(17 681)	(105.0%)	(27 409)	(162.8%)	(45 090)	(267.8%)	(5 663)	(46.9%)	384.0%
Cash/cash equivalents at the year begin:	47 444	-	-	(17 681)	(37.3%)	-	-	(20 976)	-	(15.7%)
Cash/cash equivalents at the year end:	64 284	(17 681)	(27.5%)	(45 090)	(70.1%)	(45 090)	(70.1%)	(26 639)	(46.9%)	69.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 476	16.2%	498	5.5%	478	5.3%	6 636	73.0%	9 088	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 373	9.1%	1 979	2.8%	2 273	3.2%	59 551	84.9%	70 177	79.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	901	10.4%	293	3.4%	266	3.1%	7 182	83.1%	8 642	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	95.9%	0	4.1%	-	-	-	-	12	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	66.3%	1	5.0%	-	-	5	28.7%	16	-	-	-	-	-
Total By Income Source	8 771	10.0%	2 772	3.2%	3 017	3.4%	73 373	83.4%	87 933	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 202	8.5%	508	3.6%	484	3.4%	11 871	84.4%	14 065	16.0%	-	-	-	-
Commercial	840	17.8%	144	3.0%	129	2.7%	3 610	76.4%	4 723	5.4%	-	-	-	-
Households	6 625	9.7%	2 087	3.0%	2 374	3.5%	57 488	83.8%	68 573	78.0%	-	-	-	-
Other	104	18.2%	33	5.8%	31	5.4%	404	70.7%	572	.7%	-	-	-	-
Total By Customer Group	8 771	10.0%	2 772	3.2%	3 017	3.4%	73 373	83.4%	87 933	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	1 467	90.4%	-	-	-	-	155	9.6%	1 622	7.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 739	22.8%	69	.6%	32	.3%	9 191	76.4%	12 031	58.4%
Auditor-General	191	100.0%	-	-	-	-	-	-	191	.9%
Other	255	3.8%	-	-	7	.1%	6 491	96.1%	6 753	32.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 651	22.6%	69	.3%	38	.2%	15 838	76.9%	20 597	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	322 008	87 701	27,2%	97 782	30,4%	185 483	57,6%	114 360	78,0%	(14,5%)
Exchange Revenue										
Service charges - Electricity	72 499	15 852	21,9%	15 264	21,1%	31 116	42,9%	52 322	143,3%	(70,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 362	2 015	14,0%	2 195	15,3%	4 211	29,3%	2 960	43,7%	(25,8%)
Sale of Goods and Rendering of Services	7 363	217	3,0%	103	1,4%	320	4,3%	1 965	55,4%	(94,8%)
Agency services	2 005	279	13,9%	218	10,9%	497	24,8%	-	2,1%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 566	884	10,3%	2 611	30,5%	3 495	40,8%	2 325	48,6%	12,3%
Interest earned from Current and Non Current Assets	4 063	-	-	-	-	-	-	-	27,4%	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	209	44	21,1%	63	30,2%	107	51,3%	30	20,4%	112,4%
Licence and permits	3 845	530	13,8%	464	12,1%	995	25,9%	-	3%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	891	0	-	0	-	0	1%	225	548,2%	(99,9%)
Non-Exchange Revenue										
Property rates	28 350	5 007	17,7%	5 363	18,9%	10 370	36,6%	6 048	41,5%	(11,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18	16	90,4%	100	555,5%	116	645,9%	-	7,9%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 328	62 115	42,7%	47 004	32,3%	109 119	75,1%	46 508	73,8%	1,1%
Interest	7 955	740	9,3%	2 119	26,6%	2 858	35,9%	1 977	43,0%	7,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	26 554	-	-	22 278	83,9%	22 278	83,9%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	290 497	38 753	13,3%	82 554	28,4%	121 307	41,8%	30 740	30,4%	168,6%
Employee related costs	126 195	31 735	25,1%	31 909	25,3%	63 644	50,4%	23 562	40,7%	35,4%
Remuneration of councillors	15 692	3 467	22,1%	3 447	22,0%	6 914	44,1%	2 574	38,6%	33,9%
Bulk purchases - electricity	65 349	(27 120)	(41,5%)	64 514	98,7%	37 393	57,2%	-	33,5%	(100,0%)
Inventory consumed	324	7	2,1%	107	32,9%	113	35,0%	12	16,1%	822,6%
Debt impairment	20 385	22 275	109,3%	(22 275)	(109,3%)	-	-	-	-	(100,0%)
Depreciation and amortisation	23 217	-	-	-	-	-	-	-	-	-
Interest	2 000	(195)	(9,8%)	(4 157)	(207,8%)	(4 352)	(217,6%)	8	(65,3%)	(53 775,4%)
Contracted services	13 003	4 672	35,9%	5 442	41,9%	10 114	77,8%	3 470	47,0%	56,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	24 330	3 912	16,1%	3 568	14,7%	7 480	30,7%	1 114	20,9%	220,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 511	48 948	-	15 228	-	64 176	-	83 620	-	-
Transfers and subsidies - capital (monetary allocations)	89 322	9 847	11,0%	14 591	16,3%	24 438	27,4%	26 620	68,9%	(45,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 833	58 795	-	29 819	-	88 614	-	110 239	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 833	58 795	-	29 819	-	88 614	-	110 239	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 833	58 795	-	29 819	-	88 614	-	110 239	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 833	58 795	-	29 819	-	88 614	-	110 239	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	92 122	11 138	12,1%	23 762	25,8%	34 900	37,9%	23 945	(1 147,2%)	(,8%)
National Government	74 322	9 588	12,9%	23 447	31,5%	33 035	44,4%	23 909	(1 078,9%)	(1,9%)
Provincial Government	15 000	474	3,2%	-	-	474	3,2%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	89 322	10 062	11,3%	23 447	26,2%	33 509	37,5%	23 909	(1 076,7%)	(1,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 800	1 076	38,4%	316	11,3%	1 391	49,7%	37	(2 729,8%)	764,2%
Capital Expenditure Functional	92 122	11 138	12,1%	23 762	25,8%	34 900	37,9%	23 945	(1 147,2%)	(,8%)
Municipal governance and administration	2 800	1 076	38,4%	316	11,3%	1 391	49,7%	-	(3 897,9%)	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	115,4%	-
Finance and administration	2 800	1 076	38,4%	316	11,3%	1 391	49,7%	-	(5 421,1%)	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 382	9 588	14,4%	17 049	25,7%	26 637	40,1%	23 418	(890,6%)	(27,2%)
Planning and Development	37 737	9 276	24,6%	11 192	29,7%	20 468	54,2%	23 418	(173,0%)	(52,2%)
Road Transport	28 645	313	1,1%	5 857	20,4%	6 170	21,5%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	22 940	474	2,1%	6 398	27,9%	6 872	30,0%	528	(1 134,6%)	1 112,7%
Energy sources	22 940	392	1,7%	6 398	27,9%	6 790	29,6%	528	(983,5%)	1 112,7%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	82	-	-	-	82	-	-	(2 634,2%)	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	361 751	106 007	29,3%	107 312	29,7%	213 319	59,0%	23 425	(1,5%)	358,1%	
Property rates	31 710	3 809	12,0%	3 597	11,3%	7 405	23,4%	3 637	36,3%	(1,1%)	
Service charges	76 998	23 837	31,0%	26 837	34,9%	50 674	65,8%	12 280	42,6%	118,5%	

Other revenue	14 330	3 320	23.2%	3 170	22.1%	6 490	45.3%	2 535	37.7%	25.0%
Transfers and Subsidies - Operational	145 328	53 300	36.7%	46 650	32.1%	99 950	68.8%	392	(41.9%)	11 800.5%
Transfers and Subsidies - Capital	89 322	18 641	20.9%	20 750	23.2%	39 391	44.1%	-	17.4%	(100.0%)
Interest	4 063	3 101	76.3%	6 308	155.2%	9 409	231.6%	4 580	274.3%	37.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(261 511)	-	-	-	-	-	-	-	(4.5%)	-
Suppliers and employees	(259 511)	-	-	-	-	-	-	-	(4.6%)	-
Finance charges	(2 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	100 240	106 007	105.8%	107 312	107.1%	213 319	212.8%	23 425	9.6%	358.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(99 874)	-	-	-	-	-	-	-	-	-
Capital assets	(99 874)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(99 874)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	366	106 007	28 953.9%	107 312	29 310.2%	213 319	58 264.1%	23 425	(101.1%)	358.1%
Cash/cash equivalents at the year begin:	30 825	-	-	106 007	343.9%	-	-	3 589	132.4%	2 854.0%
Cash/cash equivalents at the year end:	31 191	106 007	339.9%	213 319	683.9%	213 319	683.9%	27 014	283.0%	689.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 677	11.9%	1 953	6.3%	1 417	4.6%	23 972	77.3%	31 019	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 782	2.2%	1 685	2.1%	1 140	1.4%	75 439	94.2%	80 046	29.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 244	1.8%	1 068	1.6%	978	1.4%	64 444	95.1%	67 734	24.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	2.7%	6	.9%	6	.9%	624	95.4%	654	2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 625	2.2%	1 767	2.4%	1 607	2.2%	68 780	93.2%	73 779	27.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	(27)	(.1%)	(5)	-	18 438	100.2%	18 408	6.8%	-	-	-	-
Total By Income Source	8 348	3.1%	6 452	2.4%	5 144	1.9%	251 697	92.7%	271 641	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 769	2.8%	2 446	3.9%	1 755	2.8%	56 266	90.4%	62 237	22.9%	-	-	-	-
Commercial	3 434	10.1%	1 150	3.4%	733	2.1%	28 809	84.4%	34 126	12.6%	-	-	-	-
Households	3 073	1.8%	2 794	1.6%	2 609	1.5%	164 811	95.1%	173 287	63.8%	-	-	-	-
Other	71	3.6%	62	3.1%	47	2.4%	1 811	90.9%	1 982	.7%	-	-	-	-
Total By Customer Group	8 348	3.1%	6 452	2.4%	5 144	1.9%	251 697	92.7%	271 641	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	6 548	10.6%	212	.3%	285	.5%	54 615	88.6%	61 660	59.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	186	.9%	-	-	-	-	21 574	99.1%	21 760	20.8%
Auditor-General	803	81.4%	184	18.6%	-	-	-	-	986	.9%
Other	161	.8%	213	1.1%	766	3.8%	18 848	94.3%	19 987	19.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 697	7.4%	609	.6%	1 051	1.0%	95 037	91.0%	104 394	100.0%

Contact Details

Municipal Manager	Dr Zamuxolo Shasha	043 683 5000
Chief Financial Officer	Mrs Buyiswa Ngwendu	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	213 773	72 292	33,8%	48 758	22,8%	121 050	56,6%	52 399	68,5%	(6,9%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 731	639	36,9%	468	27,1%	1 107	64,0%	355	63,7%	31,7%
Sale of Goods and Rendering of Services	5 186	11	2%	8	2%	19	4%	9	4%	(13,9%)
Agency services	636	126	19,9%	104	16,3%	230	36,2%	119	37,2%	(12,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	81	-	85	-	166	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	7 223	889	12,3%	580	8,0%	1 469	20,3%	1 123	51,4%	(48,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	902	142	15,7%	126	14,0%	268	29,7%	112	29,5%	12,2%
Licence and permits	2 810	608	21,6%	665	23,7%	1 274	45,3%	528	38,5%	26,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58	41	70,8%	113	194,9%	153	265,8%	125	273,2%	(10,2%)
Non-Exchange Revenue										
Property rates	46 639	17 959	38,5%	1 457	3,1%	19 415	41,6%	1 386	44,8%	5,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	715	104	14,5%	294	41,2%	398	55,7%	167	40,4%	75,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 895	50 751	35,8%	43 844	30,9%	94 595	66,7%	47 446	82,7%	(7,6%)
Interest	5 977	942	15,8%	1 013	17,0%	1 955	32,7%	1 027	33,1%	(1,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	212 532	51 477	24,2%	57 185	26,9%	108 662	51,1%	66 330	60,4%	(13,8%)
Employee related costs	100 012	24 379	24,4%	25 020	25,0%	49 399	49,4%	24 762	49,9%	1,0%
Remuneration of councillors	11 356	2 443	21,5%	2 442	21,5%	4 885	43,0%	2 699	42,7%	(9,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	(9)	-	(100,0%)
Debt impairment	1 081	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 219	5 066	27,8%	3 417	18,8%	8 483	46,6%	4 868	53,9%	(29,8%)
Interest	568	-	-	-	-	-	-	2	,3%	(100,0%)
Contracted services	52 312	12 206	23,3%	15 621	29,9%	27 827	53,2%	22 295	90,2%	(29,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	196	154	78,9%	4 090	2 090,8%	4 244	2 169,7%	237	19,1%	1 627,7%
Operational costs	28 789	7 228	25,1%	6 596	22,9%	13 824	48,0%	11 476	68,1%	(42,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 241	20 816	-	(8 428)	-	12 388	-	(13 931)	-	-
Transfers and subsidies - capital (monetary allocations)	48 670	15 839	32,5%	15 404	31,7%	31 243	64,2%	13 611	53,1%	13,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 911	36 655	-	6 977	-	43 632	-	(320)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 911	36 655	-	6 977	-	43 632	-	(320)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 911	36 655	-	6 977	-	43 632	-	(320)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 911	36 655	-	6 977	-	43 632	-	(320)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	49 637	12 704	25,6%	10 806	21,8%	23 510	47,4%	12 908	1 583,1%	(16,3%)
National Government	31 178	10 127	32,5%	9 949	31,9%	20 076	64,4%	11 837	136,7%	(16,0%)
Provincial Government	8 696	919	10,6%	-	-	919	10,6%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 874	11 046	27,7%	9 949	25,0%	20 995	52,7%	11 837	124,8%	(16,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 763	1 658	17,0%	857	8,8%	2 514	25,8%	1 071	4 936,6%	(20,0%)
Capital Expenditure Functional	49 637	12 704	25,6%	10 806	21,8%	23 510	47,4%	12 908	1 583,1%	(16,3%)
Municipal governance and administration	12 670	919	7,3%	-	-	919	7,3%	48	8 981,3%	(100,0%)
Executive and Council	1 304	-	-	-	-	-	-	-	-	-
Finance and administration	11 365	919	8,1%	-	-	919	8,1%	48	8 981,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 124	2 868	19,0%	5 175	34,2%	8 043	53,2%	792	266,2%	553,0%
Community and Social Services	6 428	438	6,8%	769	12,0%	1 208	18,8%	462	173,3%	66,5%
Sport And Recreation	8 696	2 430	27,9%	4 405	50,7%	6 835	78,6%	330	384,2%	1 233,7%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 188	5 838	34,0%	5 597	32,6%	11 435	66,5%	7 953	64,7%	(29,6%)
Planning and Development	9 042	3 238	35,8%	2 887	31,9%	6 125	67,7%	3 330	48,0%	(13,3%)
Road Transport	8 147	2 600	31,9%	2 710	33,3%	5 310	65,2%	4 623	77,9%	(41,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 656	3 078	66,1%	34	,7%	3 112	66,8%	4 114	143,9%	(99,2%)
Energy sources	4 228	3 078	72,8%	34	,8%	3 112	73,6%	4 021	134,2%	(99,2%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	428	-	-	-	-	-	-	93	673,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	243 845	54 351	22,3%	21 135	8,7%	75 486	31,0%	24 979	(22,8%)	(15,4%)
Property rates	38 478	11 750	30,5%	2 587	6,7%	14 337	37,3%	4 829	41,8%	(46,4%)
Service charges	1 593	534	33,5%	516	32,4%	1 050	65,9%	567	73,9%	(9,1%)

Other revenue	5 985	1 161	19.4%	1 456	24.3%	2 617	43.7%	1 203	39.3%	21.0%
Transfers and Subsidies - Operational	141 895	13 514	9.5%	5 925	4.2%	19 439	13.7%	652	(10.0%)	808.7%
Transfers and Subsidies - Capital	48 670	25 305	52.0%	8 954	18.4%	34 259	70.4%	15 478	(175.3%)	(42.2%)
Interest	7 223	2 087	28.9%	1 697	23.5%	3 784	52.4%	2 249	88.6%	(24.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(201 184)	(66 910)	33.3%	(76 192)	37.9%	(143 102)	71.1%	(58 306)	494.7%	30.7%
Suppliers and employees	(200 616)	(66 910)	33.4%	(76 192)	38.0%	(143 102)	71.3%	(58 306)	496.0%	30.7%
Finance charges	(568)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	42 661	(12 559)	(29.4%)	(55 057)	(129.1%)	(67 616)	(158.5%)	(33 327)	(3 851.9%)	65.2%
Cash Flow from Investing Activities										
Receipts	5 339	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 339	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(57 083)	-	-	-	-	-	-	-	-	-
Capital assets	(57 083)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(51 744)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 083)	(12 559)	138.3%	(55 057)	606.1%	(67 616)	744.4%	(33 327)	5 187.7%	65.2%
Cash/cash equivalents at the year begin:	11 960	-	-	(12 559)	(105.0%)	-	-	(954 312)	70.0%	(98.7%)
Cash/cash equivalents at the year end:	2 877	(12 559)	(436.6%)	(67 616)	(2 350.5%)	(67 616)	(2 350.5%)	(987 639)	(1 847.7%)	(93.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	446	2.5%	240	1.3%	198	1.1%	17 085	95.1%	17 968	46.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	6.6%	72	2.8%	76	3.0%	2 221	87.6%	2 536	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	11.3%	8	3.0%	(0)	(.2%)	225	85.8%	263	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	362	2.0%	368	2.0%	367	2.0%	16 927	93.9%	18 024	46.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	.2%	(10)	8.0%	(1)	.4%	(112)	91.3%	(123)	(.3%)	-	-	-	-
Total By Income Source	1 004	2.6%	678	1.8%	639	1.7%	36 346	94.0%	38 668	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	137	1.4%	120	1.3%	135	1.4%	9 061	95.8%	9 454	24.4%	-	-	-	-
Commercial	306	5.6%	151	2.7%	128	2.3%	4 934	89.4%	5 519	14.3%	-	-	-	-
Households	397	3.1%	278	2.1%	248	1.9%	12 011	92.9%	12 933	33.4%	-	-	-	-
Other	165	1.5%	129	1.2%	128	1.2%	10 340	96.1%	10 762	27.8%	-	-	-	-
Total By Customer Group	1 004	2.6%	678	1.8%	639	1.7%	36 346	94.0%	38 668	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	692	87.9%	(84)	(10.6%)	179	22.7%	-	-	787	79.0%
Auditor-General	(1 281)	-	1 281	-	-	-	-	-	-	-
Other	209	100.0%	(318)	(152.0%)	318	152.0%	-	-	209	21.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(381)	(38.2%)	880	88.3%	497	49.9%	-	-	996	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	511 667	212 711	41,6%	247 365	48,3%	460 076	89,9%	111 839	57,2%	121,2%
Exchange Revenue										
Service charges - Electricity	90 391	18 865	20,9%	111 088	122,9%	129 954	143,8%	(5 361)	11,8%	(2 172,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	36 660	10 681	29,1%	9 908	27,0%	20 589	56,2%	10 092	48,9%	(1,8%)
Sale of Goods and Rendering of Services	749	99	13,2%	138	18,5%	238	31,7%	140	30,9%	(1,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 911	7 918	23,3%	8 939	26,4%	16 857	49,7%	7 670	117,5%	16,5%
Interest earned from Current and Non Current Assets	4 129	622	15,1%	439	10,6%	1 061	25,7%	167	14,1%	163,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	257	28,0%	252	27,5%	508	55,5%	292	55,8%	(13,8%)
Licence and permits	9 191	3 307	36,0%	(472)	(5,1%)	2 835	30,8%	1 337	53,1%	(135,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 407	203	3,8%	102	1,9%	305	5,6%	534	14,4%	(80,9%)
Non-Exchange Revenue										
Property rates	74 569	63 718	85,4%	27 276	36,6%	90 994	122,0%	10 076	69,3%	170,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220	132	60,1%	171	77,9%	303	138,0%	36	23,2%	370,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	233 154	95 736	41,1%	80 122	34,4%	175 857	75,4%	76 388	66,7%	4,9%
Interest	22 371	11 173	49,9%	9 402	42,0%	20 575	92,0%	10 468	132,8%	(10,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	503 020	118 531	23,6%	118 077	23,5%	236 608	47,0%	142 502	70,0%	(17,1%)
Employee related costs	229 914	56 274	24,5%	56 397	24,5%	112 671	49,0%	80 681	68,2%	(30,1%)
Remuneration of councillors	21 050	5 339	25,4%	5 387	25,6%	10 725	51,0%	5 774	51,2%	(6,7%)
Bulk purchases - electricity	97 726	37 823	38,7%	22 461	23,0%	60 284	61,7%	24 121	44,8%	(6,9%)
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	50 405	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 715	8 921	37,6%	10 426	44,0%	19 347	81,6%	-	453,2%	(100,0%)
Interest	6 020	180	3,0%	3 519	58,5%	3 699	61,5%	3	,4%	112 074,1%
Contracted services	25 761	2 992	11,6%	7 930	30,8%	10 922	42,4%	20 587	46,7%	(61,5%)
Transfers and subsidies	3 100	300	9,7%	400	12,9%	700	22,6%	700	59,7%	(42,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	45 328	6 701	14,8%	11 558	25,5%	18 259	40,3%	10 637	36,7%	8,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 647	94 180	-	129 288	-	223 468	-	(30 663)	-	-
Transfers and subsidies - capital (monetary allocations)	76 237	20 102	26,4%	37 097	48,7%	57 199	75,0%	29 259	103,8%	26,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	84 884	114 282	-	166 385	-	280 667	-	(1 404)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	84 884	114 282	-	166 385	-	280 667	-	(1 404)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84 884	114 282	-	166 385	-	280 667	-	(1 404)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	84 884	114 282	-	166 385	-	280 667	-	(1 404)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	72 155	28 821	39,9%	18 645	25,8%	47 466	65,8%	14 312	60,2%	30,3%
National Government	63 572	28 631	45,0%	18 485	29,1%	47 117	74,1%	14 241	67,3%	29,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 572	28 631	45,0%	18 485	29,1%	47 117	74,1%	14 241	67,3%	29,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 583	190	2,2%	159	1,9%	349	4,1%	71	1,4%	125,6%
Capital Expenditure Functional	72 624	28 831	39,7%	19 089	26,3%	47 920	66,0%	14 312	60,3%	33,4%
Municipal governance and administration	870	12	1,3%	536	61,6%	547	62,9%	71	15,1%	657,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	870	12	1,3%	536	61,6%	547	62,9%	71	15,1%	657,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 574	-	-	68	1,2%	68	1,2%	-	-	(100,0%)
Community and Social Services	43	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 174	-	-	68	5,8%	68	5,8%	-	-	(100,0%)
Public Safety	4 357	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 181	28 819	43,5%	18 485	27,9%	47 305	71,5%	14 241	64,4%	29,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	66 181	28 819	43,5%	18 485	27,9%	47 305	71,5%	14 241	64,4%	29,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	100,0%	-
Energy sources	-	-	-	-	-	-	-	-	100,0%	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	549 881	116 705	21,2%	67 507	12,3%	184 212	33,5%	32 860	12,2%	105,4%
Property rates	74 569	3 300	4,4%	11 238	15,1%	14 538	19,5%	98	,3%	11 314,0%
Service charges	144 519	9 286	6,4%	6 633	4,6%	15 919	11,0%	364	,6%	1 722,5%

Other revenue	17 274	4 041	23,4%	238	1,4%	4 279	24,8%	2 398	31,4%	(90,1%)
Transfers and Subsidies - Operational	260 570	23 505	9,0%	184	,1%	23 689	9,1%	166	1,1%	11,0%
Transfers and Subsidies - Capital	48 821	51 872	106,2%	-	-	51 872	106,2%	11 475	48,7%	(100,0%)
Interest	4 129	24 701	598,3%	49 214	1 192,1%	73 915	1 790,4%	18 359	1 526,1%	168,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(450 681)	(96 245)	21,4%	(127 866)	28,4%	(224 111)	49,7%	(89 253)	51,3%	43,3%
Suppliers and employees	(444 061)	(96 245)	21,7%	(127 866)	28,8%	(224 111)	50,5%	(89 253)	52,0%	43,3%
Finance charges	(3 520)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 100)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	99 201	20 460	20,6%	(60 359)	(60,8%)	(39 899)	(40,2%)	(56 393)	(215,7%)	7,0%
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	(82 978)	-	-	14	-	14	-	-	-	(100,0%)
Capital assets	(82 978)	-	-	14	-	14	-	-	-	(100,0%)
Net Cash from(used) Investing Activities	(82 978)	-	-	14	-	14	-	-	-	(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	16 222	20 460	126,1%	(60 345)	(372,0%)	(39 884)	(245,9%)	(56 393)	(635,9%)	7,0%
Cash/cash equivalents at the year begin:	-	-	-	20 460	-	-	-	(108 245)	369,4%	(118,9%)
Cash/cash equivalents at the year end:	16 222	20 460	126,1%	(39 884)	(245,9%)	(39 884)	(245,9%)	(164 638)	(518,0%)	(75,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 659	6,6%	3 422	4,0%	2 021	2,3%	74 919	87,1%	86 021	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 883	,9%	3 293	,8%	8 006	1,8%	419 331	96,5%	434 513	41,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 700	1,7%	3 587	1,6%	3 703	1,7%	210 750	95,0%	221 740	21,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	2,8%	27	2,1%	27	2,1%	1 209	93,0%	1 300	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	6 722	2,1%	6 393	2,0%	6 214	2,0%	295 861	93,9%	315 190	30,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(26)	,1%	(95)	,5%	(172)	,9%	(18 715)	98,5%	(19 008)	(1,8%)	-	-	-	-
Total By Income Source	19 974	1,9%	16 626	1,6%	19 800	1,9%	983 355	94,6%	1 039 756	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 912	1,4%	2 166	1,6%	6 585	4,9%	124 482	92,1%	135 145	13,0%	-	-	-	-
Commercial	4 997	3,5%	2 440	1,7%	2 143	1,5%	133 160	93,3%	142 740	13,7%	-	-	-	-
Households	8 981	1,8%	8 105	1,6%	7 748	1,6%	474 469	95,0%	499 303	48,0%	-	-	-	-
Other	4 084	1,6%	3 916	1,5%	3 323	1,3%	251 244	95,7%	262 568	25,3%	-	-	-	-
Total By Customer Group	19 974	1,9%	16 626	1,6%	19 800	1,9%	983 355	94,6%	1 039 756	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	45	2,9%	-	-	-	-	1 542	97,1%	1 588	,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 268	1,4%	11 430	3,0%	(1 020)	(,3%)	369 501	95,9%	385 179	99,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 314	1,4%	11 430	3,0%	(1 020)	(,3%)	371 043	95,9%	386 767	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	2 007 874	755 392	37,6%	661 870	33,0%	1 417 262	70,6%	639 310	67,4%	3,5%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	460 955	148 809	32,3%	146 037	31,7%	294 847	64,0%	146 032	57,8%	-	
Service charges - Waste Water Management	153 581	45 007	29,3%	45 037	29,3%	90 044	58,6%	41 555	53,5%	8,4%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	7 344	2 542	34,6%	2 454	33,4%	4 995	68,0%	2 371	66,0%	3,5%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	103 169	55 485	53,8%	64 607	62,6%	120 093	116,4%	43 754	96,4%	47,7%	
Interest earned from Current and Non Current Assets	36 963	90	2%	302	8%	392	1,1%	13 612	68,1%	(97,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	401	170	42,5%	165	41,3%	336	83,8%	54	46,4%	208,9%	
Licence and permits	-	59	-	47	-	106	-	14	-	228,9%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	(13)	-	264	-	252	-	883	-	(70,0%)	
Non-Exchange Revenue											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	19	-	(100,0%)	
Transfer and subsidies - Operational	1 245 461	503 243	40,4%	402 955	32,4%	906 198	72,8%	391 015	70,1%	3,1%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 149 424	404 585	18,8%	130 360	6,1%	534 945	24,9%	328 949	29,8%	(60,4%)	
Employee related costs	851 302	198 166	23,3%	2 658	3%	200 824	23,6%	187 187	48,3%	(98,6%)	
Remuneration of councillors	19 122	4 228	22,1%	22	1%	4 250	22,2%	3 967	47,5%	(99,4%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	333 439	-	-	-	-	-	-	1 201	7%	(100,0%)	
Debt impairment	352 800	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	102 498	41 511	40,5%	-	-	41 511	40,5%	-	-	-	
Interest	649	90	13,8%	206	31,8%	296	45,6%	2 334	131,7%	(91,2%)	
Contracted services	218 807	124 792	57,0%	80 593	36,8%	205 385	93,9%	74 725	52,5%	7,9%	
Transfers and subsidies	19 195	5 206	27,1%	76	4%	5 281	27,5%	8 826	78,2%	(99,1%)	
Irrecoverable debts written off	-	(1)	-	(1)	-	(2)	-	-	-	(100,0%)	
Operational costs	251 612	30 593	12,2%	46 807	18,6%	77 400	30,8%	50 709	42,7%	(7,7%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(141 550)	350 807	-	531 509	-	882 317	-	310 361	-	-	
Transfers and subsidies - capital (monetary allocations)	674 705	173 403	25,7%	222 164	32,9%	395 567	58,6%	218 530	71,5%	1,7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	533 155	524 211		753 673		1 277 884		528 891			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	533 155	524 211		753 673		1 277 884		528 891			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	533 155	524 211		753 673		1 277 884		528 891			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	533 155	524 211		753 673		1 277 884		528 891			

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		533 155	102 504	19,2%	165 339	31,0%	267 842	50,2%	121 040	52,4%	36,6%	
National Government		475 881	103 436	21,7%	155 145	32,6%	258 581	54,3%	121 040	52,4%	28,2%	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		475 881	103 436	21,7%	155 145	32,6%	258 581	54,3%	121 040	52,4%	28,2%	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		57 274	(932)	(1,6%)	10 194	17,8%	9 262	16,2%	-	-	(100,0%)	
Capital Expenditure Functional		533 155	102 504	19,2%	165 339	31,0%	267 842	50,2%	130 680	49,9%	26,5%	
Municipal governance and administration		6 796	(914)	(13,4%)	621	9,1%	(293)	(4,3%)	3 671	31,0%	(83,1%)	
Executive and Council		65	7	11,0%	-	-	7	11,0%	206	46,3%	(100,0%)	
Finance and administration		6 731	(921)	(13,7%)	621	9,2%	(300)	(4,5%)	3 464	30,8%	(82,1%)	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		730	-	-	-	-	-	-	5 863	59,4%	(100,0%)	
Community and Social Services		700	-	-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	5 814	82,5%	(100,0%)	
Housing		-	-	-	-	-	-	-	25	11,5%	(100,0%)	
Health		30	-	-	-	-	-	-	24	6,3%	(100,0%)	
Economic and Environmental Services		4 090	-	-	-	-	-	-	88	28,3%	(100,0%)	
Planning and Development		4 030	-	-	-	-	-	-	88	28,3%	(100,0%)	
Road Transport		60	-	-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		521 539	103 417	19,8%	164 718	31,6%	268 135	51,4%	121 059	51,4%	36,1%	
Energy sources		-	-	-	-	-	-	-	-	-	-	
Water Management		505 294	103 417	20,5%	133 887	26,5%	237 304	47,0%	121 059	51,5%	10,6%	
Waste Water Management		16 245	-	-	30 831	189,8%	30 831	189,8%	-	-	(100,0%)	
Waste Management		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	2 273 651	(307 861)	(13,5%)	(392 904)	(17,3%)	(700 765)	(30,8%)	2 668 495	165,0%		(114,7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	314 768	10 718	3,4%	-	-	10 718	3,4%	7 617	19,8%		(100,0%)

Other revenue	7 744	31 619	408.3%	26 529	342.6%	58 148	750.9%	393 103	844.0%	(93.3%)
Transfers and Subsidies - Operational	1 239 471	(305 626)	(24.7%)	(217 985)	(17.6%)	(523 611)	(42.2%)	2 267 777	221.0%	(109.6%)
Transfers and Subsidies - Capital	674 705	(44 140)	(6.5%)	(195 136)	(28.9%)	(239 275)	(35.5%)	(2)	-	8 877 778.8%
Interest	36 963	(432)	(1.2%)	(6 313)	(17.1%)	(6 745)	(18.2%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 803 647)	(480 445)	26.6%	(449 466)	24.9%	(929 910)	51.6%	(638 418)	85.0%	(29.6%)
Suppliers and employees	(1 786 104)	(480 445)	26.9%	(449 466)	25.2%	(929 910)	52.1%	(638 418)	85.0%	(29.6%)
Finance charges	(649)	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 895)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	470 004	(788 306)	(167.7%)	(842 370)	(179.2%)	(1 630 676)	(346.9%)	2 030 077	357.5%	(141.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(603 106)	278 693	(46.2%)	90 863	(15.1%)	369 556	(61.3%)	-	-	(100.0%)
Capital assets	(603 106)	278 693	(46.2%)	90 863	(15.1%)	369 556	(61.3%)	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(603 106)	278 693	(46.2%)	90 863	(15.1%)	369 556	(61.3%)	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(133 102)	(509 613)	382.9%	(751 507)	564.6%	(1 261 120)	947.5%	2 030 077	1 535.7%	(137.0%)
Cash/cash equivalents at the year begin:	227 978	-	-	(509 613)	(223.5%)	-	-	217 034	-	(334.8%)
Cash/cash equivalents at the year end:	94 876	(509 613)	(537.1%)	(1 261 120)	(1 329.2%)	(1 261 120)	(1 329.2%)	2 247 111	416.7%	(156.1%)

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	52 236	3.2%	88 221	5.4%	56 202	3.4%	1 438 291	88.0%	1 634 950	56.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 560	2.5%	16 094	2.5%	15 751	2.4%	607 926	92.6%	656 332	22.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	12.0%	55	12.0%	55	12.0%	291	64.0%	455	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	250 265	100.0%	250 265	8.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 308	11.3%	39 371	11.6%	38 635	11.4%	222 286	65.6%	338 600	11.8%	-	-	-	-
Total By Income Source	107 159	3.7%	143 741	5.0%	110 643	3.8%	2 519 059	87.4%	2 880 601	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 573	9.6%	50 221	22.3%	24 912	11.0%	128 753	57.1%	225 458	7.8%	-	-	-	-
Commercial	12 467	4.3%	11 900	4.1%	11 220	3.9%	255 095	87.8%	290 673	10.1%	-	-	-	-
Households	54 756	3.0%	61 205	3.4%	56 213	3.1%	1 627 586	90.4%	1 799 760	62.5%	-	-	-	-
Other	18 373	3.3%	20 414	3.6%	18 298	3.2%	507 625	89.9%	564 711	19.6%	-	-	-	-
Total By Customer Group	107 159	3.7%	143 741	5.0%	110 643	3.8%	2 519 059	87.4%	2 880 601	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 154	71.1%	853	28.1%	-	-	24	.8%	3 031	.7%
Bulk Water	12 709	4.3%	-	-	-	-	282 733	95.7%	295 442	70.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 290)	(3.7%)	18 531	15.9%	22 804	19.6%	79 333	68.2%	116 378	27.6%
Auditor-General	2 997	100.0%	-	-	-	-	-	-	2 997	.7%
Other	(193)	(5.3%)	513	14.1%	18	.5%	3 294	90.7%	3 633	.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 376	3.2%	19 897	4.7%	22 823	5.4%	365 384	86.7%	421 480	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	503 625	145 780	28,9%	60 899	12,1%	206 680	41,0%	47 278	52,2%	28,8%
Exchange Revenue										
Service charges - Electricity	212 027	44 795	21,1%	40 741	19,2%	85 536	40,3%	34 810	36,7%	17,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 947	4 970	10,4%	10 007	20,9%	14 977	31,2%	8 804	36,5%	13,7%
Sale of Goods and Rendering of Services	3 119	338	10,8%	342	11,0%	680	21,8%	305	30,3%	12,1%
Agency services	2 817	112	4,0%	55	2,0%	167	5,9%	113	7,2%	(51,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	44 336	3 519	7,9%	3 817	8,6%	7 336	16,5%	3 597	17,8%	6,1%
Interest earned from Current and Non Current Assets	1 948	32	1,6%	30	1,5%	62	3,2%	72	11,4%	(58,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 128	2 855	91,3%	(2 048)	(65,5%)	807	25,8%	(2 195)	(81,8%)	(6,7%)
Licence and permits	87	1	1,5%	0	4%	2	2,0%	46	80,6%	(99,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 735	1 817	18,7%	1 651	17,0%	3 468	35,6%	3 046	1 697,0%	(45,8%)
Non-Exchange Revenue										
Property rates	78 361	55 830	71,2%	(100)	(1,1%)	55 730	71,1%	(25 389)	45,6%	(99,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	396	35	8,9%	28	7,2%	64	16,0%	114	12 112,5%	(75,2%)
Licences or permits	6 971	862	12,4%	534	7,7%	1 396	20,0%	975	42,6%	(45,2%)
Transfer and subsidies - Operational	68 380	27 674	40,5%	2 659	3,9%	30 332	44,4%	20 822	74,7%	(87,2%)
Interest	11 796	2 923	24,8%	3 107	26,3%	6 030	51,1%	2 156	91,8%	44,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	12 575	19	1%	76	6%	94	7%	2	(1,4%)	4 890,8%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	492 229	122 229	24,8%	110 842	22,5%	233 071	47,4%	137 486	82,5%	(19,4%)
Employee related costs	123 605	32 357	26,2%	32 143	26,0%	64 499	52,2%	30 849	51,3%	4,2%
Remuneration of councillors	10 090	2 113	20,9%	2 398	23,8%	4 512	44,7%	2 390	46,2%	3%
Bulk purchases - electricity	150 000	34 606	23,1%	13 370	8,9%	47 976	32,0%	26 469	70,8%	(49,5%)
Inventory consumed	5 573	2 177	39,1%	4 150	74,5%	6 327	113,5%	260	21,2%	1 496,4%
Debt impairment	31 320	-	-	-	-	-	-	11 250	70,0%	(100,0%)
Depreciation and amortisation	55 000	15 658	28,5%	16 156	29,4%	31 814	57,8%	17 012	88,5%	(5,0%)
Interest	18 490	7 583	41,0%	5 071	27,4%	12 654	68,4%	7 700	388,6%	(34,1%)
Contracted services	50 096	12 402	24,8%	18 370	36,7%	30 771	61,4%	24 213	130,8%	(24,1%)
Transfers and subsidies	3 180	1 069	33,6%	874	27,5%	1 942	61,1%	317	96,0%	175,6%
Irrecoverable debts written off	-	(23)	-	-	-	(23)	-	-	-	-
Operational costs	44 875	14 287	31,8%	18 310	40,8%	32 597	72,6%	17 026	89,5%	7,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 395	23 551	-	(49 942)	-	(26 391)	-	(90 208)	-	-
Transfers and subsidies - capital (monetary allocations)	31 234	7 573	24,2%	10 172	32,6%	17 745	56,8%	11 929	57,8%	(14,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 629	31 124	-	(39 770)	-	(8 646)	-	(78 278)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 629	31 124	-	(39 770)	-	(8 646)	-	(78 278)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 629	31 124	-	(39 770)	-	(8 646)	-	(78 278)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 629	31 124	-	(39 770)	-	(8 646)	-	(78 278)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	31 734	45 732	144,1%	10 101	31,8%	55 833	175,9%	23 615	254,3%	(57,2%)
National Government	31 234	43 371	138,9%	10 101	32,3%	53 472	171,2%	21 656	247,3%	(53,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 234	43 371	138,9%	10 101	32,3%	53 472	171,2%	21 656	247,3%	(53,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2 361	472,2%	-	-	2 361	472,2%	1 958	-	(100,0%)
Capital Expenditure Functional	31 734	45 825	144,4%	10 714	33,8%	56 539	178,2%	23 969	355,6%	(55,3%)
Municipal governance and administration	-	93	-	613	-	706	-	355	-	72,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	93	-	613	-	706	-	355	-	72,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 062	-	-	-	2 062	-	1 958	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	2 062	-	-	-	2 062	-	1 958	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 305	30 254	129,8%	9 111	39,1%	39 366	168,9%	21 043	223,5%	(56,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	23 305	30 254	129,8%	9 111	39,1%	39 366	168,9%	21 043	223,5%	(56,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 429	13 416	159,2%	990	11,7%	14 405	170,9%	614	-	61,3%
Energy sources	-	9 648	-	-	-	9 648	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 429	3 468	41,1%	990	11,7%	4 458	52,9%	614	-	61,3%
Waste Management	-	299	-	-	-	299	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	474 336	129 915	27,4%	69 793	14,7%	199 708	42,1%	129 060	54,9%	(45,9%)
Property rates	77 995	13 086	16,8%	9 250	11,9%	22 335	28,6%	13 004	41,3%	(28,9%)
Service charges	248 301	42 597	17,2%	36 745	14,8%	79 342	32,0%	27 664	26,9%	32,8%

Other revenue	52 311	7 273	13,9%	6 295	12,0%	13 568	25,9%	7 395	114,4%	(14,9%)
Transfers and Subsidies - Operational	62 546	33 199	53,1%	6 893	11,0%	40 092	64,1%	21 598	86,6%	(68,1%)
Transfers and Subsidies - Capital	31 234	33 760	108,1%	10 600	33,9%	44 360	142,0%	59 399	130,4%	(82,2%)
Interest	1 948	-	-	10	,5%	10	,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(400 336)	(99 007)	24,7%	(87 534)	21,9%	(186 542)	46,6%	(82 237)	41,7%	6,4%
Suppliers and employees	(381 847)	(99 007)	25,9%	(87 534)	22,9%	(186 542)	48,9%	(82 237)	43,6%	6,4%
Finance charges	(18 490)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 999	30 908	41,8%	(17 741)	(24,0%)	13 166	17,8%	46 823	155,8%	(137,9%)
Cash Flow from Investing Activities										
Receipts	12 575	19	,1%	76	,6%	94	,7%	2	,1%	4 890,8%
Proceeds on disposal of PPE	12 575	19	,1%	76	,6%	94	,7%	2	,1%	4 890,8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(31 734)	(7 398)	23,3%	(7 611)	24,0%	(15 009)	47,3%	(8 770)	46,9%	(13,2%)
Capital assets	(31 734)	(7 398)	23,3%	(7 611)	24,0%	(15 009)	47,3%	(8 770)	46,9%	(13,2%)
Net Cash from/(used) Investing Activities	(19 159)	(7 379)	38,5%	(7 536)	39,3%	(14 915)	77,9%	(8 768)	73,6%	(14,1%)
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	54 841	23 528	42,9%	(25 277)	(46,1%)	(1 749)	(3,2%)	38 055	222,9%	(166,4%)
Cash/cash equivalents at the year begin:	5 707	1 655	29,0%	28 596	501,1%	1 655	29,0%	26 949	519,0%	6,1%
Cash/cash equivalents at the year end:	60 548	28 596	47,2%	3 319	5,5%	3 319	5,5%	65 004	242,4%	(94,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 513	13,7%	3 804	8,0%	3 066	6,5%	34 015	71,8%	47 397	12,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 751	11,1%	2 006	1,1%	1 744	,9%	162 421	86,9%	186 922	47,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 522	2,3%	2 939	1,9%	2 873	1,9%	142 059	93,8%	151 393	38,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	262	3,7%	177	2,5%	135	1,9%	6 587	92,0%	7 161	1,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	31 047	7,9%	8 926	2,3%	7 818	2,0%	345 082	87,8%	392 873	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 193	5,9%	2 775	5,1%	2 498	4,6%	45 613	84,3%	54 080	13,8%	-	-	-	-
Commercial	5 781	29,7%	904	4,6%	423	2,2%	12 327	63,4%	19 435	4,9%	-	-	-	-
Households	22 073	6,9%	5 246	1,6%	4 896	1,5%	287 142	89,9%	319 357	81,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 047	7,9%	8 926	2,3%	7 818	2,0%	345 082	87,8%	392 873	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(2 000)	(,2%)	9 021	1,1%	-	-	811 206	99,1%	818 226	96,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 408)	(8,3%)	2 337	13,8%	(64)	(,4%)	16 042	94,9%	16 907	2,0%
Auditor-General	(470)	(4,5%)	-	-	(500)	(4,8%)	11 384	109,3%	10 414	1,2%
Other	295	87,5%	38	11,3%	-	-	4	1,2%	337	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3 583)	(,4%)	11 396	1,3%	(564)	(,1%)	838 636	99,1%	845 885	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	287 546	92 540	32,2%	80 476	28,0%	173 016	60,2%	78 024	63,2%	3,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 066	395	19,1%	394	19,1%	789	38,2%	380	53,2%	3,7%
Sale of Goods and Rendering of Services	10 830	277	2,6%	641	5,9%	918	8,5%	17	1,6%	3 724,1%
Agency services	1 300	253	19,4%	246	18,9%	499	38,4%	291	53,3%	(15,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 000	1	-	1	,1%	2	,1%	0	,1%	201,9%
Interest earned from Current and Non Current Assets	7 500	298	4,0%	356	4,8%	654	8,7%	557	26,9%	(36,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	982	148	15,1%	314	32,0%	463	47,2%	232	89,5%	35,4%
Licence and permits	2 500	537	21,5%	478	19,1%	1 015	40,6%	372	35,7%	28,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	500	-	-	-	-	-	-	9	-	(100,0%)
Non-Exchange Revenue										
Property rates	20 373	2 420	11,9%	1 745	8,6%	4 165	20,4%	2 800	31,2%	(37,7%)
Surcharges and Taxes	20 000	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 740	166	9,6%	76	4,3%	242	13,9%	34	8,1%	121,7%
Licences or permits	300	82	27,4%	49	16,4%	131	43,8%	89	41,7%	(44,4%)
Transfer and subsidies - Operational	212 456	86 607	40,8%	74 073	34,9%	160 679	75,6%	71 312	73,6%	3,9%
Interest	5 000	1 356	27,1%	2 102	42,0%	3 458	69,2%	1 932	128,0%	8,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	303 139	75 643	25,0%	75 315	24,8%	150 958	49,8%	82 471	52,8%	(8,7%)
Employee related costs	162 071	41 664	25,7%	42 914	26,5%	84 578	52,2%	40 956	54,0%	4,8%
Remuneration of councillors	22 962	4 600	20,0%	4 741	20,6%	9 341	40,7%	4 627	42,6%	2,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 660	890	19,1%	876	18,8%	1 766	37,9%	930	56,3%	(5,8%)
Debt impairment	7 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	33 500	5 835	17,4%	5 835	17,4%	11 671	34,8%	17 227	57,3%	(66,1%)
Interest	-	-	-	-	-	-	-	-	(1 492,3%)	-
Contracted services	30 575	8 421	27,5%	7 954	26,0%	16 375	53,6%	4 598	37,2%	73,0%
Transfers and subsidies	4 348	1 299	29,9%	1 959	45,0%	3 258	74,9%	1 600	70,5%	22,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	37 523	12 933	34,5%	11 036	29,4%	23 969	63,9%	12 534	68,0%	(11,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 593)	16 898	-	5 160	-	22 058	-	(4 447)	-	-
Transfers and subsidies - capital (monetary allocations)	123 804	12 450	10,1%	45 763	37,0%	58 213	47,0%	23 820	27,9%	92,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	108 211	29 348		50 923		80 271		19 373		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	108 211	29 348		50 923		80 271		19 373		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	108 211	29 348		50 923		80 271		19 373		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	108 211	29 348		50 923		80 271		19 373		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	130 438	12 081	9,3%	26 408	20,2%	38 488	29,5%	18 320	12,3%	44,1%
National Government	107 717	11 049	10,3%	24 543	22,8%	35 593	33,0%	15 959	15,6%	53,8%
Provincial Government	17 478	433	2,5%	-	-	433	2,5%	423	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	125 195	11 482	9,2%	24 543	19,6%	36 025	28,8%	16 383	16,5%	49,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 243	599	11,4%	1 864	35,6%	2 463	47,0%	1 937	(78,0%)	(3,8%)
Capital Expenditure Functional	130 438	12 081	9,3%	27 530	21,1%	39 611	30,4%	18 320	12,3%	50,3%
Municipal governance and administration	4 461	565	12,7%	1 640	36,8%	2 205	49,4%	1 118	(27,2%)	46,7%
Executive and Council	17	-	-	-	-	-	-	-	-	-
Finance and administration	4 443	565	12,7%	1 640	36,9%	2 205	49,6%	1 118	(29,1%)	46,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	87	199	229,1%	-	-	199	229,1%	813	-	(100,0%)
Community and Social Services	87	166	190,5%	-	-	166	190,5%	423	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	34	-	-	-	34	-	390	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	106 920	10 005	9,4%	23 461	21,9%	33 466	31,3%	16 389	18,3%	43,2%
Planning and Development	435	47	10,9%	918	211,1%	965	222,0%	-	(222,3%)	(100,0%)
Road Transport	106 486	9 957	9,4%	22 543	21,2%	32 501	30,5%	16 389	23,9%	37,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 970	1 312	6,9%	2 429	12,8%	3 741	19,7%	-	(60,2%)	(100,0%)
Energy sources	18 622	1 312	7,0%	2 429	13,0%	3 741	20,1%	-	(53,2%)	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	(366,5%)	-
Waste Management	348	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	370 887	45 339	12,2%	38 004	10,2%	83 343	22,5%	33 976	(60,4%)	11,9%
Property rates	12 224	2 973	24,3%	528	4,3%	3 500	28,6%	4 877	38,0%	(89,2%)
Service charges	1 425	180	12,6%	352	24,7%	532	37,3%	173	68,7%	102,7%

Other revenue	13 476	2 289	17,0%	1 256	9,3%	3 545	26,3%	(630)	(23,9%)	(299,3%)
Transfers and Subsidies - Operational	212 458	2 569	1,2%	943	4%	3 512	1,7%	288	(21,8%)	227,6%
Transfers and Subsidies - Capital	123 804	37 328	30,2%	34 925	28,2%	72 253	58,4%	29 268	(167,9%)	19,3%
Interest	7 500	-	-	-	-	-	-	-	(153,8%)	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(245 715)	(22 381)	9,1%	(17 429)	7,1%	(39 810)	16,2%	(26 792)	44,6%	(34,9%)
Suppliers and employees	(240 715)	(22 381)	9,3%	(17 429)	7,2%	(39 810)	16,5%	(26 792)	45,4%	(34,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	125 172	22 958	18,3%	20 575	16,4%	43 533	34,8%	7 184	(272,4%)	186,4%
Cash Flow from Investing Activities										
Receipts	5 750	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 750	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(150 004)	-	-	-	-	-	-	-	-	-
Capital assets	(150 004)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(144 254)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 082)	22 958	(120,3%)	20 575	(107,8%)	43 533	(228,1%)	7 184	(1 853,9%)	186,4%
Cash/cash equivalents at the year begin:	66 092	-	-	22 954	34,7%	-	-	(265 164)	109,8%	(108,7%)
Cash/cash equivalents at the year end:	47 009	22 954	48,8%	43 529	92,6%	43 529	92,6%	(257 980)	(328,5%)	(116,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	557	1,4%	530	1,3%	479	1,2%	39 537	96,2%	41 103	48,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100,0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	141	2,0%	99	1,4%	84	1,2%	6 627	95,3%	6 950	8,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	36	1,2%	31	1,0%	31	1,0%	2 914	96,8%	3 011	3,6%	-	-	-	-
Interest on Arrear Debtor Accounts	717	2,1%	711	2,1%	678	2,0%	31 407	93,7%	33 513	39,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(1)	,7%	(189)	99,3%	(190)	(,2%)	-	-	-	-
Total By Income Source	1 451	1,7%	1 370	1,6%	1 270	1,5%	80 326	95,2%	84 417	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	623	1,6%	608	1,5%	584	1,5%	37 925	95,4%	39 739	47,1%	-	-	-	-
Commercial	496	2,4%	431	2,1%	367	1,8%	19 546	93,8%	20 840	24,7%	-	-	-	-
Households	298	1,3%	298	1,3%	285	1,3%	21 701	96,1%	22 581	26,7%	-	-	-	-
Other	35	2,8%	34	2,7%	34	2,7%	1 154	91,8%	1 258	1,5%	-	-	-	-
Total By Customer Group	1 451	1,7%	1 370	1,6%	1 270	1,5%	80 326	95,2%	84 417	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(45)	99,8%	-	-	-	-	(0)	,2%	(45)	,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6 252)	41,9%	(1 327)	8,9%	(736)	4,9%	(6 617)	44,3%	(14 931)	60,6%
Auditor-General	(1)	100,0%	-	-	-	-	-	-	(1)	-
Other	(4 942)	51,1%	(696)	7,2%	(544)	5,6%	(3 481)	36,0%	(9 663)	39,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(11 240)	45,6%	(2 023)	8,2%	(1 280)	5,2%	(10 097)	41,0%	(24 640)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	247 172	99 464	40,2%	71 952	29,1%	171 415	69,4%	77 478	78,3%	(7,1%)
Exchange Revenue										
Service charges - Electricity	26 000	6 360	24,5%	6 010	23,1%	12 370	47,6%	9 159	79,3%	(34,4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 000	2 759	23,0%	2 709	22,6%	5 468	45,6%	2 670	106,8%	1,5%
Sale of Goods and Rendering of Services	160	49	30,9%	75	46,6%	124	77,5%	29	41,7%	157,3%
Agency services	1 500	201	13,4%	230	15,4%	432	28,8%	394	49,8%	(41,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 120	2 133	100,6%	2 109	99,5%	4 242	200,1%	2 044	187,5%	3,2%
Interest earned from Current and Non Current Assets	15 000	5 832	38,9%	819	5,5%	6 651	44,3%	2 343	157,6%	(65,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	400	98	24,6%	96	24,0%	194	48,6%	85	42,7%	12,6%
Licence and permits	1 450	229	15,8%	336	23,2%	566	39,0%	355	52,4%	(5,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	31	2,5%	33	2,8%	64	5,3%	29	4,7%	14,8%
Non-Exchange Revenue										
Property rates	14 100	8 774	62,2%	3 296	23,4%	12 070	85,6%	2 168	71,7%	52,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 700	77	2,1%	115	3,1%	193	5,2%	103	75,7%	12,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	167 532	69 848	41,7%	55 564	33,2%	125 413	74,9%	57 140	75,0%	(2,8%)
Interest	2 000	1 043	52,2%	555	27,8%	1 599	79,9%	958	97,4%	(42,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	2 027	202 748 100,0%	2	231 700,0%	2 030	202 979 800,0%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	276 950	63 999	23,1%	77 849	28,1%	141 848	51,2%	70 679	60,7%	10,1%
Employee related costs	103 547	27 743	26,8%	35 908	34,7%	63 651	61,5%	27 359	52,6%	31,2%
Remuneration of councillors	15 672	3 529	22,5%	5 386	34,4%	8 915	56,9%	5 653	61,7%	(4,7%)
Bulk purchases - electricity	19 000	8 127	42,8%	4 071	21,4%	12 199	64,2%	7 666	89,3%	(46,9%)
Inventory consumed	8 446	318	3,8%	371	4,4%	689	8,2%	676	18,4%	(45,2%)
Debt impairment	2 184	-	-	-	-	-	-	-	-	1%
Depreciation and amortisation	16 688	5 595	33,5%	5 994	35,9%	11 589	69,4%	4 774	59,7%	25,5%
Interest	0	0	5 925,0%	2	45 225,0%	2	51 150,0%	34	-	(94,6%)
Contracted services	51 457	9 901	19,2%	12 674	24,6%	22 575	43,9%	10 952	90,7%	15,7%
Transfers and subsidies	1 684	-	-	258	15,3%	258	15,3%	-	-	(100,0%)
Irrecoverable debts written off	0	-	-	1 804	20 042 200,0%	1 804	20 042 200,0%	-	-	(100,0%)
Operational costs	58 273	8 786	15,1%	11 381	19,5%	20 167	34,6%	13 565	63,8%	(16,1%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 778)	35 464	-	(5 897)	-	29 568	-	6 799	-	-
Transfers and subsidies - capital (monetary allocations)	120 213	11 445	9,5%	54 396	45,2%	65 841	54,8%	41 900	59,4%	29,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 435	46 910	-	48 499	-	95 409	-	48 699	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 435	46 910	-	48 499	-	95 409	-	48 699	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 435	46 910	-	48 499	-	95 409	-	48 699	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 435	46 910	-	48 499	-	95 409	-	48 699	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	174 617	18 872	10,8%	42 214	24,2%	61 086	35,0%	49 368	79,2%	(14,5%)
National Government	144 978	17 044	11,8%	39 437	27,2%	56 481	39,0%	48 541	82,2%	(18,8%)
Provincial Government	16 970	782	4,6%	1 126	6,6%	1 909	11,2%	-	28,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	161 948	17 826	11,0%	40 564	25,0%	58 390	36,1%	48 541	79,9%	(16,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 669	1 046	8,3%	1 651	13,0%	2 697	21,3%	827	52,9%	99,7%
Capital Expenditure Functional	174 617	18 872	10,8%	42 214	24,2%	61 086	35,0%	49 368	78,0%	(14,5%)
Municipal governance and administration	2 228	-	-	-	-	-	-	208	8,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 228	-	-	-	-	-	-	208	9,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	110	-	-	-	-	-	-	-	-	-
Community and Social Services	0	-	-	-	-	-	-	-	-	-
Sport And Recreation	0	-	-	-	-	-	-	-	-	-
Public Safety	110	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	142 357	12 801	9,0%	33 434	23,5%	46 235	32,5%	30 390	94,2%	10,0%
Planning and Development	3 697	344	9,3%	-	-	344	9,3%	-	-	-
Road Transport	138 661	12 457	9,0%	33 434	24,1%	45 891	33,1%	30 390	95,8%	10,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	29 922	6 071	20,3%	8 780	29,3%	14 852	49,6%	18 769	54,4%	(53,2%)
Energy sources	29 602	6 071	20,5%	8 521	28,8%	14 592	49,3%	18 769	54,2%	(54,6%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	-	-	-	-	-	-	-	-	-
Waste Management	320	-	-	260	81,1%	260	81,1%	-	494,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
		Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Cash Flow from Operating Activities											
Receipts		273 692	-	-	-	-	-	721 036	270,5%	(100,0%)	
Property rates		14 043	-	-	-	-	-	20 117	194,4%	(100,0%)	
Service charges		22 184	-	-	-	-	-	31 476	218,3%	(100,0%)	

Other revenue	8 152	-	-	-	-	-	-	4 684	180.2%	(100.0%)
Transfers and Subsidies - Operational	162 811	-	-	-	-	-	-	387 333	250.4%	(100.0%)
Transfers and Subsidies - Capital	61 902	-	-	-	-	-	-	277 426	332.7%	(100.0%)
Interest	4 600	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(211 981)	(49 553)	23.4%	(56 098)	26.5%	(105 652)	49.8%	(52 180)	52.9%	7.5%
Suppliers and employees	(211 970)	(49 553)	23.4%	(56 098)	26.5%	(105 652)	49.8%	(52 180)	52.9%	7.5%
Finance charges	(11)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	61 711	(49 553)	(80.3%)	(56 098)	(90.9%)	(105 652)	(171.2%)	668 856	559.9%	(108.4%)
Cash Flow from Investing Activities										
Receipts	0	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(59 757)	-	-	-	-	-	-	(951)	2.9%	(100.0%)
Capital assets	(59 757)	-	-	-	-	-	-	(951)	2.9%	(100.0%)
Net Cash from(used) Investing Activities	(59 757)	-	-	-	-	-	-	(951)	2.9%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 954	(49 553)	(2 535.9%)	(56 098)	(2 870.9%)	(105 652)	(5 406.8%)	667 905	922.6%	(108.4%)
Cash/cash equivalents at the year begin:	0	-	-	(49 553)	(78 656 182.5%)	-	-	133 875	-	(137.0%)
Cash/cash equivalents at the year end:	1 954	(49 553)	(2 535.9%)	(105 652)	(5 406.7%)	(105 652)	(5 406.7%)	801 781	922.6%	(113.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 301	9.9%	975	4.2%	1 073	4.6%	18 947	81.3%	23 296	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 343	6.0%	1 332	2.4%	2 613	4.7%	48 824	87.0%	56 112	34.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 002	3.6%	1 434	1.7%	1 413	1.7%	77 660	93.0%	83 509	51.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	6.6%	22	3.3%	22	3.3%	574	86.7%	662	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	17	100.0%	17	-	-	-	-	-
Total By Income Source	8 690	5.3%	3 764	2.3%	5 121	3.1%	146 022	89.3%	163 596	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 985	5.8%	1 319	2.6%	2 846	5.5%	44 385	86.1%	51 535	31.5%	-	-	-	-
Commercial	2 531	12.4%	903	4.4%	746	3.7%	16 263	79.6%	20 444	12.5%	-	-	-	-
Households	3 058	3.4%	1 502	1.7%	1 489	1.7%	83 408	93.2%	89 457	54.7%	-	-	-	-
Other	117	5.4%	39	1.8%	39	1.8%	1 965	91.0%	2 160	1.3%	-	-	-	-
Total By Customer Group	8 690	5.3%	3 764	2.3%	5 121	3.1%	146 022	89.3%	163 596	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 015	100.0%	-	-	-	-	-	-	2 015	22.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 907	100.0%	-	-	-	-	-	-	6 907	77.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 922	100.0%	-	-	-	-	-	-	8 922	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR. A.B. XUMA (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	253 534	94 231	37,2%	68 325	26,9%	162 556	64,1%	79 935	78,7%	(14,5%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 193	322	27,0%	322	27,0%	643	53,9%	307	62,6%	4,8%
Sale of Goods and Rendering of Services	843	291	34,5%	57	6,8%	348	41,3%	72	38,2%	(21,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	353	103	29,2%	106	29,9%	209	59,1%	93	(395,0%)	13,5%
Interest earned from Current and Non Current Assets	3 278	636	19,4%	218	6,6%	853	26,0%	603	30,1%	(63,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	406	111	27,2%	267	65,7%	377	93,0%	58	21,4%	363,4%
Licence and permits	3 773	733	19,4%	698	18,5%	1 432	37,9%	891	59,9%	(21,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	799	48	6,0%	-	-	48	6,0%	-	64,9%	-
Non-Exchange Revenue										
Property rates	8 244	8 865	107,5%	(0)	-	8 865	107,5%	-	192,3%	(100,0%)
Surcharges and Taxes	31 024	-	-	-	-	-	-	11 299	86,7%	(100,0%)
Fines, penalties and forfeits	212	70	32,9%	108	51,0%	178	83,9%	60	140,6%	79,6%
Licences or permits	91	40	43,7%	21	23,7%	61	67,4%	7	7,3%	194,6%
Transfer and subsidies - Operational	201 632	82 639	41,0%	66 080	32,8%	148 718	73,8%	66 117	76,2%	(,1%)
Interest	1 687	375	22,2%	449	26,6%	824	48,9%	427	142,1%	5,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	269 517	57 385	21,3%	52 352	19,4%	109 737	40,7%	59 125	44,7%	(11,5%)
Employee related costs	117 462	28 889	24,6%	28 410	24,2%	57 298	48,8%	27 223	49,3%	4,4%
Remuneration of councillors	20 648	4 076	19,7%	4 057	19,6%	8 133	39,4%	4 767	45,9%	(14,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 975	382	9,6%	377	9,5%	759	19,1%	1 499	34,5%	(74,8%)
Debt impairment (4 281)	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	46 931	-	-	-	-	-	-	-	(3,0%)	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	36 325	12 370	34,1%	10 096	27,8%	22 466	61,8%	12 446	73,0%	(18,9%)
Transfers and subsidies	4 109	788	19,2%	1 237	30,1%	2 024	49,3%	-	-	(100,0%)
Irrecoverable debts written off	4 514	216	4,8%	239	5,3%	455	10,1%	75	131,2%	217,9%
Operational costs	39 835	10 664	26,8%	7 936	19,9%	18 600	46,7%	13 115	55,1%	(39,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 983)	36 846	-	15 973	-	52 819	-	20 810	-	-
Transfers and subsidies - capital (monetary allocations)	122 974	51 239	41,7%	26 770	21,8%	78 009	63,4%	45 029	34,0%	(40,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	72	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	106 991	88 086		42 743		130 829		65 911		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 991	88 086		42 743		130 829		65 911		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 991	88 086		42 743		130 829		65 911		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 991	88 086		42 743		130 829		65 911		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	126 403	41 931	33,2%	30 642	24,2%	72 572	57,4%	49 849	(7,8%)	(38,5%)
National Government	106 934	39 763	37,2%	23 777	22,2%	63 539	59,4%	30 291	(53,5%)	(21,5%)
Provincial Government	-	(25 941)	-	-	-	(25 941)	-	5 516	(17,7%)	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	106 934	13 821	12,9%	23 777	22,2%	37 598	35,2%	35 808	(46,2%)	(33,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 470	28 109	144,4%	6 865	35,3%	34 974	179,6%	14 041	350,2%	(51,1%)
Capital Expenditure Functional	126 403	41 931	33,2%	30 642	24,2%	72 572	57,4%	49 849	(9,0%)	(38,5%)
Municipal governance and administration	19 470	16 463	84,6%	1 654	8,5%	18 117	93,1%	1 046	413,6%	58,1%
Executive and Council	-	2 074	-	-	-	2 074	-	718	-	(100,0%)
Finance and administration	19 470	14 364	73,8%	1 654	8,5%	16 018	82,3%	328	352,8%	404,9%
Internal audit	-	25	-	-	-	25	-	-	-	-
Community and Public Safety	34 203	4 090	12,0%	-	-	4 090	12,0%	2 697	10,5%	(100,0%)
Community and Social Services	-	823	-	-	-	823	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	757	-	-	-	757	-	-	-	-
Housing	34 203	2 510	7,3%	-	-	2 510	7,3%	2 697	7,2%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 202	10 943	19,8%	22 860	41,4%	33 803	61,2%	39 496	(21,5%)	(42,1%)
Planning and Development	-	(329)	-	-	-	(329)	-	4 061	65,2%	(100,0%)
Road Transport	55 202	11 272	20,4%	22 860	41,4%	34 132	61,8%	35 434	(34,9%)	(35,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 529	10 435	59,5%	6 128	35,0%	16 564	94,5%	6 610	(29,8%)	(7,3%)
Energy sources	17 529	10 582	60,4%	6 128	35,0%	16 710	95,3%	6 610	(29,4%)	(7,3%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	(146)	-	-	-	(146)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	397 153	250 514	63,1%	181 964	45,8%	432 478	108,9%	222 709	87,4%	(18,3%)
Property rates	8 244	2 164	26,2%	414	5,0%	2 578	31,3%	1 317	31,5%	(68,6%)
Service charges	960	-	-	-	-	-	-	218	86,3%	(100,0%)

Other revenue	63 999	124 974	195.3%	91 996	143.7%	216 969	339.0%	8 087	82.4%	1 037.6%
Transfers and Subsidies - Operational	200 834	83 097	41.4%	68 530	34.1%	151 626	75.5%	167 970	119.0%	(59.2%)
Transfers and Subsidies - Capital	122 974	40 266	32.7%	21 013	17.1%	61 279	49.8%	45 114	51.9%	(53.4%)
Interest	143	14	9.5%	12	8.5%	26	18.0%	2	.5%	392.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(231 016)	(58 807)	25.5%	(55 051)	23.8%	(113 858)	49.3%	(57 980)	44.5%	(5.1%)
Suppliers and employees	(231 016)	(58 807)	25.5%	(55 051)	23.8%	(113 858)	49.3%	(57 980)	44.5%	(5.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	166 137	191 707	115.4%	126 913	76.4%	318 620	191.8%	164 729	138.0%	(23.0%)
Cash Flow from Investing Activities										
Receipts	632	48	7.6%	-	-	48	7.6%	-	164.0%	-
Proceeds on disposal of PPE	632	48	7.6%	-	-	48	7.6%	-	164.0%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(145 364)	(52 856)	36.4%	(33 310)	22.9%	(86 166)	59.3%	(49 533)	42.6%	(32.8%)
Capital assets	(145 364)	(52 856)	36.4%	(33 310)	22.9%	(86 166)	59.3%	(49 533)	42.6%	(32.8%)
Net Cash from/(used) Investing Activities	(144 732)	(52 808)	36.5%	(33 310)	23.0%	(86 116)	59.5%	(49 533)	42.5%	(32.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	21 405	138 899	648.9%	93 603	437.3%	232 502	1 086.2%	115 196	18 653.7%	(18.7%)
Cash/cash equivalents at the year begin:	94 396	3 199	3.4%	142 098	150.5%	3 199	3.4%	81 526	14.4%	74.3%
Cash/cash equivalents at the year end:	115 800	142 098	122.7%	235 701	203.5%	235 701	203.5%	196 722	206.3%	19.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	314	9%	114	3%	5 534	16.5%	27 479	82.2%	33 440	84.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	295	5.1%	124	2.2%	116	2.0%	5 195	90.7%	5 731	14.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	14	3.4%	-	-	406	96.6%	421	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(134)	100.0%	(134)	(.3%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	609	1.5%	252	.6%	5 650	14.3%	32 946	83.5%	39 457	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	94	.7%	27	.2%	2 073	15.2%	11 472	84.0%	13 665	34.6%	-	-	-	-
Commercial	246	2.3%	111	1.1%	2 061	19.6%	8 091	77.0%	10 509	26.6%	-	-	-	-
Households	269	1.8%	115	.8%	1 517	9.9%	13 383	87.6%	15 283	38.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	609	1.5%	252	.6%	5 650	14.3%	32 946	83.5%	39 457	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 504	98.7%	34	1.3%	-	-	-	-	2 538	40.3%
Auditor-General	-	-	3 765	100.0%	-	-	-	-	3 765	59.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 504	39.7%	3 799	60.3%	-	-	-	-	6 303	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	166 453	103 553	62,2%	47 533	28,6%	151 086	90,8%	45 083	69,6%	5,4%
Exchange Revenue										
Service charges - Electricity	25 031	10 879	43,5%	6 491	25,9%	17 370	69,4%	3 583	34,4%	81,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 851	3 337	37,7%	2 511	28,4%	5 847	66,1%	2 118	200,2%	18,5%
Sale of Goods and Rendering of Services	233	99	42,7%	66	28,1%	165	70,8%	46	26,1%	42,7%
Agency services	827	268	32,4%	210	25,4%	477	57,7%	171	25,8%	23,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 923	2 764	31,0%	1 456	16,3%	4 220	47,3%	1 983	92,9%	(26,6%)
Interest earned from Current and Non Current Assets	4 600	1 377	29,9%	1 301	28,3%	2 679	58,2%	1 442	78,2%	(9,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	313	14	4,6%	17	5,6%	32	10,2%	97	62,3%	(82,1%)
Licence and permits	308	85	27,5%	24	7,9%	109	35,4%	48	30,0%	(49,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 478	31	2,1%	21	1,4%	51	3,5%	18	194,8%	15,3%
Non-Exchange Revenue										
Property rates	12 604	6 394	50,7%	1 900	15,1%	8 294	65,8%	1 866	36,4%	1,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	41	65,9%	20	32,0%	60	97,8%	19	121,1%	5,1%
Licences or permits	1 702	584	34,3%	325	19,1%	908	53,4%	437	38,9%	(25,6%)
Transfer and subsidies - Operational	95 398	75 508	79,2%	32 100	33,6%	107 608	112,8%	31 778	74,2%	1,0%
Interest	6 124	2 172	35,5%	1 092	17,8%	3 264	53,3%	1 477	107,1%	(26,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	164 035	43 138	26,3%	33 357	20,3%	76 496	46,6%	34 513	43,1%	(3,3%)
Employee related costs	58 778	17 289	29,4%	12 375	21,1%	29 664	50,5%	12 867	41,3%	(3,8%)
Remuneration of councillors	9 567	3 462	36,2%	2 035	21,3%	5 496	57,5%	2 171	42,1%	(6,3%)
Bulk purchases - electricity	23 546	9 573	40,7%	4 337	18,4%	13 910	59,1%	4 579	33,9%	(5,3%)
Inventory consumed	766	49	6,4%	183	23,9%	232	30,3%	55	15,8%	235,5%
Debt impairment	5 555	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 983	2 473	41,3%	3 510	58,7%	5 983	100,0%	1 330	68,7%	163,8%
Interest	178	3	1,4%	51	28,7%	54	30,1%	18	37,7%	184,4%
Contracted services	30 646	5 802	18,9%	4 850	15,8%	10 652	34,8%	6 917	37,1%	(29,9%)
Transfers and subsidies	1 630	302	18,6%	476	29,2%	779	47,8%	267	43,9%	78,5%
Irrecoverable debts written off	1 349	-	-	-	-	-	-	-	317,8%	-
Operational costs	26 037	4 185	16,1%	5 541	21,3%	9 726	37,4%	6 308	39,5%	(12,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 419	60 415	-	14 176	-	74 590	-	10 570	-	-
Transfers and subsidies - capital (monetary allocations)	69 744	7 391	10,6%	28 577	41,0%	35 968	51,6%	33 713	54,3%	(15,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 162	67 806		42 753		110 559		44 283		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 162	67 806		42 753		110 559		44 283		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 162	67 806		42 753		110 559		44 283		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 162	67 806		42 753		110 559		44 283		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	75 544	97 716	129,3%	29 559	39,1%	127 275	168,5%	28 935	50,8%	2,2%
National Government	69 744	96 455	138,3%	29 004	41,6%	125 459	179,9%	28 005	52,2%	3,6%
Provincial Government	-	1 189	-	-	-	1 189	-	903	61,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 744	97 644	140,0%	29 004	41,6%	126 648	181,6%	28 908	52,5%	,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 801	72	1,2%	555	9,6%	627	10,8%	26	1,6%	2 015,4%
Capital Expenditure Functional	75 544	97 716	129,3%	29 559	39,1%	127 275	168,5%	28 935	50,8%	2,2%
Municipal governance and administration	759	72	9,5%	410	54,1%	482	63,5%	26	5,0%	1 462,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	759	72	9,5%	410	54,1%	482	63,5%	26	5,0%	1 462,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 460	10 409	161,1%	1 144	17,7%	11 553	178,8%	3 589	31,0%	(68,1%)
Community and Social Services	460	1 189	258,5%	-	-	1 189	258,5%	903	47,5%	(100,0%)
Sport And Recreation	6 000	9 220	153,7%	1 144	19,1%	10 364	172,7%	2 686	26,9%	(57,4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 949	82 766	138,1%	23 827	39,7%	106 593	177,8%	23 679	56,6%	,6%
Planning and Development	20	-	-	-	-	-	-	-	-	-
Road Transport	59 929	82 766	138,1%	23 827	39,8%	106 593	177,9%	23 679	56,6%	,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 376	4 469	53,4%	4 178	49,9%	8 647	103,2%	1 641	45,3%	154,6%
Energy sources	8 289	4 469	53,9%	4 178	50,4%	8 647	104,3%	1 641	54,6%	154,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	88	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	252 380	121 610	48,2%	53 577	21,2%	175 187	69,4%	8 475	4,0%	532,2%
Property rates	8 193	1	-	10	,1%	11	,1%	-	-	(100,0%)
Service charges	31 465	5 690	18,1%	7 169	22,8%	12 859	40,9%	-	-	(100,0%)

Other revenue	27 935	6 361	22,8%	671	2,4%	7 032	25,2%	8 475	319,6%	(92,1%)
Transfers and Subsidies - Operational	95 398	78 111	81,9%	31 752	33,3%	109 864	115,2%	-	-	(100,0%)
Transfers and Subsidies - Capital	69 744	31 039	44,5%	13 862	19,9%	44 900	64,4%	-	-	(100,0%)
Interest	19 646	409	2,1%	112	,6%	521	2,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(161 870)	(51 988)	32,1%	(31 667)	19,6%	(83 655)	51,7%	(25 654)	31,2%	23,4%
Suppliers and employees	(159 818)	(51 988)	32,5%	(31 667)	19,8%	(83 655)	52,3%	(25 654)	31,5%	23,4%
Finance charges	(178)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 874)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	90 510	69 623	76,9%	21 910	24,2%	91 532	101,1%	(17 179)	(40,8%)	(227,5%)
Cash Flow from Investing Activities										
Receipts	10 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	8 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(86 876)	(8 520)	9,8%	(30 877)	35,5%	(39 397)	45,3%	(30)	,1%	102 221,2%
Capital assets	(86 876)	(8 520)	9,8%	(30 877)	35,5%	(39 397)	45,3%	(30)	,1%	102 221,2%
Net Cash from/(used) Investing Activities	(76 876)	(8 520)	11,1%	(30 877)	40,2%	(39 397)	51,2%	(30)	,1%	102 221,2%
Cash Flow from Financing Activities										
Receipts	13 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13 000	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	13 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 635	61 103	229,4%	(8 968)	(33,7%)	52 135	195,7%	(17 209)	(175,7%)	(47,9%)
Cash/cash equivalents at the year begin:	21 000	55 415	263,9%	171 836	618,3%	55 415	263,9%	(15 579)		(1 203,0%)
Cash/cash equivalents at the year end:	47 635	171 836	360,7%	162 868	341,9%	162 868	341,9%	(32 753)	(144,5%)	(597,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 507	10,5%	1 014	4,2%	662	2,8%	19 799	82,6%	23 983	10,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 813	1,9%	1 091	1,1%	1 080	1,1%	92 827	95,9%	96 811	44,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 498	2,5%	1 504	1,5%	1 490	1,5%	93 192	94,4%	98 683	44,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	,7%	1	,7%	1	,7%	152	98,0%	156	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	40,1%	-	-	-	-	6	59,9%	10	-	-	-	-	-
Total By Income Source	6 823	3,1%	3 610	1,6%	3 232	1,5%	205 977	93,8%	219 642	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	529	2,0%	362	1,4%	300	1,1%	24 990	95,5%	26 181	11,9%	-	-	-	-
Commercial	1 883	7,5%	535	2,1%	513	2,1%	22 070	88,3%	25 001	11,4%	-	-	-	-
Households	4 317	2,7%	2 651	1,6%	2 357	1,5%	152 384	94,2%	161 708	73,6%	-	-	-	-
Other	94	1,4%	63	,9%	63	,9%	6 532	96,7%	6 752	3,1%	-	-	-	-
Total By Customer Group	6 823	3,1%	3 610	1,6%	3 232	1,5%	205 977	93,8%	219 642	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	-	-	-	-	-	-	23	100,0%	23	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	23	100,0%	23	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 094 783	588 427	53,7%	219 272	20,0%	807 699	73,8%	250 900	63,5%	(12,6%)
Exchange Revenue										
Service charges - Electricity	354 149	99 575	28,1%	76 315	21,5%	175 890	49,7%	75 179	37,0%	1,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	97 639	24 666	25,3%	24 727	25,3%	49 392	50,6%	23 231	53,0%	6,4%
Sale of Goods and Rendering of Services	2 813	807	28,7%	1 117	39,7%	1 925	68,4%	717	46,5%	46,9%
Agency services	6 499	571	8,8%	1 399	21,5%	1 971	30,3%	4	,4%	35 300,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	147 663	28 962	19,6%	33 235	22,5%	62 197	42,1%	36 262	180,4%	(8,3%)
Interest earned from Current and Non Current Assets	7 345	1 916	26,1%	2 234	30,4%	4 150	56,5%	1 987	81,1%	12,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 352	1 059	19,8%	1 119	20,9%	2 177	40,7%	1 000	38,5%	11,9%
Licence and permits	6 524	1 411	21,6%	1 176	18,0%	2 587	39,7%	1 818	65,7%	(35,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 330	950	15,0%	104	1,6%	1 055	16,7%	1 810	93,9%	(94,2%)
Non-Exchange Revenue										
Property rates	192 887	324 603	168,3%	(5 727)	(3,0%)	318 876	165,3%	6 469	113,3%	(188,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 827	399	8,3%	304	6,3%	702	14,6%	1 571	63,2%	(80,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	262 047	103 041	39,3%	82 786	31,6%	185 826	70,9%	99 948	67,9%	(17,2%)
Interest	708	468	66,1%	482	68,1%	950	134,3%	860	4,2%	(43,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 088 723	328 446	30,2%	261 994	24,1%	590 441	54,2%	244 380	50,8%	7,2%
Employee related costs	352 276	81 331	23,1%	77 878	22,1%	159 209	45,2%	81 290	45,6%	(4,2%)
Remuneration of councillors	31 944	7 543	23,6%	7 543	23,6%	15 086	47,2%	7 136	55,2%	5,7%
Bulk purchases - electricity	403 992	184 925	45,8%	99 599	24,7%	284 524	70,4%	92 916	73,3%	7,2%
Inventory consumed	11 939	1 433	12,0%	6 474	54,2%	7 907	66,2%	2 344	13,0%	176,1%
Debt impairment	57 570	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	78 678	-	-	-	-	-	-	-	-	-
Interest	32 954	17 512	53,1%	23 429	71,1%	40 940	124,2%	8 907	103,2%	163,0%
Contracted services	65 670	28 816	43,9%	32 832	50,0%	61 648	93,9%	42 301	79,8%	(22,4%)
Transfers and subsidies	2 020	145	7,2%	467	23,1%	611	30,3%	428	32,1%	8,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	51 679	6 742	13,0%	13 772	26,6%	20 514	39,7%	9 056	22,9%	52,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 060	259 981	-	(42 722)	-	217 259	-	6 520	-	-
Transfers and subsidies - capital (monetary allocations)	117 154	18 131	15,5%	25 866	22,1%	43 998	37,6%	50 106	26,0%	(48,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 213	278 112	-	(16 856)	-	261 256	-	56 626	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 213	278 112	-	(16 856)	-	261 256	-	56 626	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 213	278 112	-	(16 856)	-	261 256	-	56 626	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 213	278 112	-	(16 856)	-	261 256	-	56 626	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	126 040	21 654	17,2%	34 244	27,2%	55 898	44,3%	53 815	33,9%	(36,4%)
National Government	95 554	20 092	21,0%	28 713	30,0%	48 805	51,1%	39 511	67,0%	(27,3%)
Provincial Government	24 487	1 562	6,4%	5 021	20,5%	6 582	26,9%	14 125	11,4%	(64,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	120 040	21 654	18,0%	33 734	28,1%	55 387	46,1%	53 636	34,0%	(37,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	-	-	510	8,5%	510	8,5%	178	30,1%	186,0%
Capital Expenditure Functional	126 040	21 654	17,2%	34 244	27,2%	55 898	44,3%	53 815	33,9%	(36,4%)
Municipal governance and administration	1 000	-	-	510	51,0%	510	51,0%	178	30,1%	186,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	-	-	510	51,0%	510	51,0%	178	30,1%	186,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 029	4 680	14,6%	12 221	38,2%	16 902	52,8%	13 052	-	(6,4%)
Community and Social Services	32 029	4 680	14,6%	12 221	38,2%	16 902	52,8%	13 052	-	(6,4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 011	16 973	19,3%	21 512	24,4%	38 486	43,7%	40 335	24,2%	(46,7%)
Planning and Development	11 600	1 562	13,5%	3 011	26,0%	4 573	39,4%	837	5,2%	259,6%
Road Transport	76 411	15 412	20,2%	18 501	24,2%	33 913	44,4%	39 497	26,0%	(53,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	-	-	-	-	-	-	250	29,7%	(100,0%)
Energy sources	5 000	-	-	-	-	-	-	250	29,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 026 928	663 283	64,6%	545 255	53,1%	1 208 538	117,7%	563 658	112,4%	(3,3%)
Property rates	146 494	24 886	17,0%	28 768	19,6%	53 654	36,6%	17 801	29,0%	61,6%
Service charges	410 413	82 976	20,2%	101 298	24,7%	184 274	44,9%	72 284	35,3%	40,1%

Other revenue	39 662	390 966	985.8%	315 259	794.9%	706 225	1 780.6%	348 951	15 802.2%	(9.7%)
Transfers and Subsidies - Operational	262 047	112 137	42.8%	82 986	31.7%	195 123	74.5%	82 241	62.2%	9%
Transfers and Subsidies - Capital	117 154	50 402	43.0%	14 710	12.6%	65 112	55.6%	40 394	70.1%	(63.6%)
Interest	51 159	1 916	3.7%	2 234	4.4%	4 150	8.1%	1 987	8.4%	12.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(892 474)	(300 763)	33.7%	(316 641)	35.5%	(617 404)	69.2%	(315 809)	78.0%	.3%
Suppliers and employees	(857 501)	(300 763)	35.1%	(316 641)	36.9%	(617 404)	72.0%	(315 809)	79.4%	.3%
Finance charges	(32 954)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 020)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	134 454	362 519	269.6%	228 614	170.0%	591 133	439.7%	247 849	228.4%	(7.8%)
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	(126 040)	(21 654)	17.2%	(34 244)	27.2%	(55 898)	44.3%	(53 815)	33.9%	(36.4%)
Capital assets	(126 040)	(21 654)	17.2%	(34 244)	27.2%	(55 898)	44.3%	(53 815)	33.9%	(36.4%)
Net Cash from/(used) Investing Activities	(126 040)	(21 654)	17.2%	(34 244)	27.2%	(55 898)	44.3%	(53 815)	33.9%	(36.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 414	340 866	4 051.3%	194 370	2 310.1%	535 236	6 361.4%	194 034	1 535.2%	.2%
Cash/cash equivalents at the year begin:	53 609	69 669	130.0%	410 861	766.4%	69 669	130.0%	355 620	430.4%	15.5%
Cash/cash equivalents at the year end:	62 023	410 861	662.4%	605 232	975.8%	605 232	975.8%	549 654	1 148.2%	10.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 212	4.9%	846	3.4%	651	2.6%	22 216	89.1%	24 926	1.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 171	3.4%	16 943	2.8%	15 948	2.6%	560 621	91.2%	614 683	30.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 174	1.6%	8 484	1.5%	8 222	1.4%	556 180	95.6%	582 061	29.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	30 714	4.0%	23 849	3.1%	18 594	2.4%	704 374	90.6%	777 531	39.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	457	(8.1%)	343	(6.1%)	285	(5.1%)	(6 732)	119.2%	(5 647)	(.3%)	-	-	-	-
Total By Income Source	62 728	3.1%	50 465	2.5%	43 701	2.2%	1 836 659	92.1%	1 993 553	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 951	10.6%	2 184	11.8%	2 109	11.4%	12 216	66.2%	18 461	9%	-	-	-	-
Commercial	20 135	14.0%	9 330	6.5%	5 199	3.6%	109 269	75.9%	143 932	7.2%	-	-	-	-
Households	31 113	1.9%	28 454	1.7%	27 930	1.7%	1 578 161	94.7%	1 665 658	83.6%	-	-	-	-
Other	9 530	5.8%	10 497	6.3%	8 463	5.1%	137 013	82.8%	165 503	8.3%	-	-	-	-
Total By Customer Group	62 728	3.1%	50 465	2.5%	43 701	2.2%	1 836 659	92.1%	1 993 553	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	41 490	2.1%	11 015	.8%	37 360	1.9%	1 878 357	95.4%	1 968 223	99.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	390	7.6%	1 869	36.4%	341	6.6%	2 539	49.4%	5 139	.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	41 881	2.1%	12 884	.7%	37 701	1.9%	1 880 896	95.3%	1 973 362	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 807 055	514 158	28,5%	461 323	25,5%	975 482	54,0%	438 852	52,7%	5,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	445 432	97 433	21,9%	89 593	20,1%	187 026	42,0%	94 557	46,3%	(5,3%)
Service charges - Waste Water Management	113 880	18 909	16,6%	17 697	15,5%	36 606	32,1%	16 910	24,9%	4,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	965	156	16,2%	29	3,0%	185	19,2%	378	76,6%	(92,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	157 089	28 367	18,1%	31 922	20,3%	60 289	38,4%	32 498	45,4%	(1,8%)
Interest earned from Current and Non Current Assets	47 507	3 239	6,8%	2 909	6,1%	6 149	12,9%	2 744	15,9%	6,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	377	-	82	-	459	-	-	-	(100,0%)
Licence and permits	371	92	24,9%	60	16,3%	153	41,2%	126	47,0%	(51,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	186 033	15 133	8,1%	26 355	14,2%	41 488	22,3%	22 731	23,1%	15,9%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	-	-	45	41,2%	45	41,2%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	852 187	350 089	41,1%	292 054	34,3%	642 143	75,4%	268 909	68,8%	8,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 482	362	10,4%	577	16,6%	939	27,0%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 425 521	271 225	19,0%	387 938	27,2%	659 162	46,2%	400 983	49,6%	(3,3%)
Employee related costs	482 458	115 784	24,0%	138 549	28,7%	254 333	52,7%	138 997	54,6%	(,3%)
Remuneration of councillors	15 173	3 354	22,1%	3 349	22,1%	6 704	44,2%	3 841	52,1%	(12,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 150	10 973	19,2%	31 264	54,7%	42 237	73,9%	9 497	27,6%	229,2%
Debt impairment	110 440	18 407	16,7%	36 813	33,3%	55 220	50,0%	60 000	50,0%	(38,6%)
Depreciation and amortisation	180 720	42 178	23,3%	28 119	15,6%	70 296	38,9%	46 267	47,0%	(39,2%)
Interest	500	84	16,7%	230	45,9%	313	62,7%	228	59,6%	,7%
Contracted services	351 328	35 120	10,0%	77 324	22,0%	112 444	32,0%	82 581	45,1%	(6,4%)
Transfers and subsidies	65 876	11 662	17,7%	20 626	31,3%	32 287	49,0%	5 098	32,9%	304,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	161 875	33 663	20,8%	51 664	31,9%	85 327	52,7%	54 475	63,9%	(5,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	381 534	242 934	-	73 385	-	316 319	-	37 869	-	-
Transfers and subsidies - capital (monetary allocations)	382 451	100 308	26,2%	196 645	51,4%	296 953	77,6%	143 224	64,3%	37,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	763 986	343 242		270 030		613 272		181 093		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	763 986	343 242		270 030		613 272		181 093		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	763 986	343 242		270 030		613 272		181 093		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	763 986	343 242		270 030		613 272		181 093		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	388 451	100 696	25,9%	196 651	50,6%	297 346	76,5%	178 989	65,8%	9,9%
National Government	382 451	100 696	26,3%	196 645	51,4%	297 341	77,7%	156 286	67,6%	25,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	382 451	100 696	26,3%	196 645	51,4%	297 341	77,7%	156 286	67,6%	25,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	-	-	6	,1%	6	,1%	22 703	50,2%	(100,0%)
Capital Expenditure Functional	367 951	100 696	27,4%	196 651	53,4%	297 346	80,8%	178 989	65,8%	9,9%
Municipal governance and administration	3 000	-	-	-	-	-	-	9 100	27,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 000	-	-	-	-	-	-	9 100	27,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	362 951	100 696	27,7%	196 645	54,2%	297 341	81,9%	167 873	70,2%	17,1%
Planning and Development	362 951	100 696	27,7%	196 645	54,2%	297 341	81,9%	167 873	70,2%	17,1%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	-	-	6	,3%	6	,3%	2 017	27,6%	(99,7%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	-	-	6	,3%	6	,3%	2 017	27,6%	(99,7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 782 128	611 477	34,3%	422 296	23,7%	1 033 773	58,0%	571 685	61,9%	(26,1%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	279 656	11 873	4,2%	14 411	5,2%	26 284	9,4%	30 058	19,4%	(52,1%)	

Other revenue	153 341	15 982	10.4%	33 962	22.1%	49 944	32.6%	31 993	48.9%	6.2%
Transfers and Subsidies - Operational	826 865	336 633	40.7%	266 335	32.2%	602 968	72.9%	252 981	67.1%	5.3%
Transfers and Subsidies - Capital	406 980	243 748	59.9%	104 680	25.7%	348 428	85.6%	253 909	97.0%	(58.8%)
Interest	115 286	3 239	2.8%	2 909	2.5%	6 149	5.3%	2 744	5.2%	6.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 223 731)	(232 275)	19.0%	(328 717)	26.9%	(560 991)	45.8%	(286 326)	48.7%	14.8%
Suppliers and employees	(1 157 355)	(220 529)	19.1%	(307 862)	26.6%	(528 391)	45.7%	(282 710)	50.5%	8.9%
Finance charges	(500)	(84)	16.7%	(230)	45.9%	(313)	62.7%	(228)	59.6%	.7%
Transfers and grants	(65 876)	(11 662)	17.7%	(20 626)	31.3%	(32 287)	49.0%	(3 388)	18.2%	508.8%
Net Cash from/(used) Operating Activities	558 396	379 202	67.9%	93 579	16.8%	472 781	84.7%	285 359	84.3%	(67.2%)
Cash Flow from Investing Activities										
Receipts	3 482	362	10.4%	577	16.6%	939	27.0%	-	-	(100.0%)
Proceeds on disposal of PPE	3 482	362	10.4%	577	16.6%	939	27.0%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(423 144)	(100 696)	23.8%	(196 651)	46.5%	(297 346)	70.3%	(178 989)	65.8%	9.9%
Capital assets	(423 144)	(100 696)	23.8%	(196 651)	46.5%	(297 346)	70.3%	(178 989)	65.8%	9.9%
Net Cash from/(used) Investing Activities	(419 661)	(100 334)	23.9%	(196 074)	46.7%	(296 407)	70.6%	(178 989)	66.3%	9.5%
Cash Flow from Financing Activities										
Receipts	129	63	48.4%	65	50.0%	127	98.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	129	63	48.4%	65	50.0%	127	98.4%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	129	63	48.4%	65	50.0%	127	98.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	138 864	278 931	200.9%	(102 430)	(73.8%)	176 501	127.1%	106 370	133.4%	(196.3%)
Cash/cash equivalents at the year begin:	110 222	18 035	16.4%	296 941	269.4%	18 035	16.4%	156 124	12.0%	90.2%
Cash/cash equivalents at the year end:	249 086	296 941	119.2%	194 511	78.1%	194 511	78.1%	262 493	74.7%	(25.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	54 868	3.7%	56 045	3.8%	56 988	3.8%	1 320 715	88.7%	1 488 616	84.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 946	3.3%	6 676	2.5%	7 702	2.8%	247 679	91.4%	271 003	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	63 814	3.6%	62 721	3.6%	64 690	3.7%	1 568 394	89.1%	1 759 619	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 003	3.1%	9 006	7.0%	3 628	2.8%	111 768	87.0%	128 405	7.3%	-	-	-	-
Commercial	8 449	4.5%	6 763	3.6%	6 543	3.5%	167 652	88.5%	189 407	10.8%	-	-	-	-
Households	51 362	3.6%	46 951	3.3%	54 519	3.8%	1 288 974	89.4%	1 441 806	81.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	63 814	3.6%	62 721	3.6%	64 690	3.7%	1 568 394	89.1%	1 759 619	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	24 792	58.2%	15 501	36.4%	470	1.1%	1 822	4.3%	42 584	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24 792	58.2%	15 501	36.4%	470	1.1%	1 822	4.3%	42 584	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	466 931	115 293	24,7%	121 671	26,1%	236 964	50,7%	98 143	47,2%	24,0%
Exchange Revenue										
Service charges - Electricity	54 033	10 719	19,8%	35 572	65,8%	46 292	85,7%	12 979	76,4%	174,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	3	-	-	-	3	-	-	-	-
Service charges - Waste Management	7 692	1 825	23,7%	1 915	24,9%	3 741	48,6%	1 836	49,9%	4,3%
Sale of Goods and Rendering of Services	1 946	231	11,9%	54	2,8%	285	14,7%	155	33,6%	(65,1%)
Agency services	683	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 354	3 038	129,0%	3 142	133,5%	6 180	262,5%	2 890	274,4%	8,7%
Interest earned from Current and Non Current Assets	6 574	2 655	40,4%	3 060	46,5%	5 715	86,9%	961	54,6%	218,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 866	558	11,5%	577	11,9%	1 135	23,3%	529	42,8%	9,1%
Licence and permits	3 765	347	9,2%	296	7,9%	643	17,1%	418	28,7%	(29,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	141 164	489	,3%	538	,4%	1 027	,7%	745	,9%	(27,9%)
Non-Exchange Revenue										
Property rates	28 529	9 857	34,6%	7 714	27,0%	17 571	61,6%	7 391	54,9%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	509	17	3,3%	20	3,9%	37	7,2%	(40)	(9,4%)	(149,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	209 299	85 554	40,9%	68 782	32,9%	154 335	73,7%	70 279	73,7%	(2,1%)
Interest	5 151	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	365	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	466 930	85 249	18,3%	92 062	19,7%	177 311	38,0%	82 525	35,0%	11,6%
Employee related costs	177 056	39 272	22,2%	38 337	21,7%	77 609	43,8%	36 870	43,4%	4,0%
Remuneration of councillors	14 549	3 458	23,8%	3 518	24,2%	6 975	47,9%	3 886	45,9%	(9,5%)
Bulk purchases - electricity	37 675	10 209	27,1%	11 140	29,6%	21 349	56,7%	7 644	58,1%	45,7%
Inventory consumed	1 164	-	-	34	3,0%	34	3,0%	70	9,1%	(50,8%)
Debt impairment	4 382	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 915	9 233	18,1%	8 523	16,7%	17 756	34,9%	-	-	(100,0%)
Interest	6 635	486	7,3%	143	2,2%	630	9,5%	821	21,6%	(82,5%)
Contracted services	84 982	10 683	12,6%	13 098	15,4%	23 782	28,0%	17 718	30,4%	(26,1%)
Transfers and subsidies	-	-	-	-	-	-	-	1 627	-	(100,0%)
Irrecoverable debts written off	16 330	591	3,6%	569	3,5%	1 159	7,1%	-	-	(100,0%)
Operational costs	73 241	11 317	15,5%	16 700	22,8%	28 017	38,3%	13 888	42,6%	20,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	30 044	-	29 609	-	59 653	-	15 618	-	-
Transfers and subsidies - capital (monetary allocations)	51 148	14 737	28,8%	16 190	31,7%	30 926	60,5%	18 708	53,7%	(13,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 149	44 781		45 799		90 580		34 327		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	51 149	44 781		45 799		90 580		34 327		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 149	44 781		45 799		90 580		34 327		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 149	44 781		45 799		90 580		34 327		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	60 339	15 032	24,9%	18 410	30,5%	33 441	55,4%	21 680	53,6%	(15,1%)
National Government	51 148	14 737	28,8%	16 190	31,7%	30 926	60,5%	18 708	53,7%	(13,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 148	14 737	28,8%	16 190	31,7%	30 926	60,5%	18 708	53,7%	(13,5%)
Borrowing	-	-	-	-	-	-	-	1 640	-	(100,0%)
Internally generated funds	9 191	295	3,2%	2 220	24,2%	2 515	27,4%	1 331	24,8%	66,8%
Capital Expenditure Functional	60 339	15 032	24,9%	18 410	30,5%	33 441	55,4%	21 680	53,6%	(15,1%)
Municipal governance and administration	2 800	295	10,5%	1 570	56,1%	1 865	66,6%	397	31,9%	295,1%
Executive and Council	1 500	-	-	1 278	85,2%	1 278	85,2%	-	-	(100,0%)
Finance and administration	1 300	295	22,7%	292	22,5%	587	45,2%	397	33,7%	(26,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	-	-	-	-	-	-	-
Community and Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 552	13 076	26,4%	15 175	30,6%	28 251	57,0%	15 303	59,8%	(,8%)
Planning and Development	750	-	-	650	86,7%	650	86,7%	-	-	(100,0%)
Road Transport	48 802	13 076	26,8%	14 525	29,8%	27 601	56,6%	15 303	61,7%	(5,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 887	1 661	21,1%	1 665	21,1%	3 326	42,2%	5 979	46,9%	(72,2%)
Energy sources	7 287	1 661	22,8%	1 665	22,8%	3 326	45,6%	5 979	62,0%	(72,2%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	519 013	145 268	28,0%	96 477	18,6%	241 745	46,6%	101 918	42,8%	(5,3%)	
Property rates	24 693	9 059	36,7%	3 762	15,2%	12 821	51,9%	8 194	33,7%	(54,1%)	
Service charges	49 380	5 149	10,4%	6 496	13,2%	11 646	23,6%	6 417	28,8%	1,2%	

Other revenue	170 414	11 339	6,7%	5 648	3,3%	16 986	10,0%	4 811	6,5%	17,4%
Transfers and Subsidies - Operational	209 299	91 335	43,6%	68 885	32,9%	160 220	76,6%	67 751	72,8%	1,7%
Transfers and Subsidies - Capital	51 148	28 342	55,4%	11 660	22,8%	40 002	78,2%	14 589	64,5%	(20,1%)
Interest	14 080	43	,3%	27	,2%	70	,5%	157	7,8%	(83,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(395 303)	(52 489)	13,3%	(42 162)	10,7%	(94 650)	23,9%	(57 418)	29,1%	(26,6%)
Suppliers and employees	(388 667)	(52 489)	13,5%	(42 162)	10,8%	(94 650)	24,4%	(57 418)	29,5%	(26,6%)
Finance charges	(6 635)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	123 710	92 779	75,0%	54 315	43,9%	147 094	118,9%	44 500	77,9%	22,1%
Cash Flow from Investing Activities										
Receipts	365	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	365	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(60 339)	(19 361)	32,1%	(23 990)	39,8%	(43 351)	71,8%	(24 765)	64,8%	(3,1%)
Capital assets	(60 339)	(19 361)	32,1%	(23 990)	39,8%	(43 351)	71,8%	(24 765)	64,8%	(3,1%)
Net Cash from/(used) Investing Activities	(59 974)	(19 361)	32,3%	(23 990)	40,0%	(43 351)	72,3%	(24 765)	65,3%	(3,1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(2 577)	-	(2 845)	-	(5 422)	-	(2 148)	-	32,4%
Repayment of borrowing	-	(2 577)	-	(2 845)	-	(5 422)	-	(2 148)	-	32,4%
Net Cash from/(used) Financing Activities	-	(2 577)	-	(2 845)	-	(5 422)	-	(2 148)	-	32,4%
Net Increase/(Decrease) in cash held	63 737	70 842	111,1%	27 480	43,1%	98 322	154,3%	17 587	82,8%	56,3%
Cash/cash equivalents at the year begin:	51 913	9 986	19,2%	87 605	168,8%	9 986	19,2%	75 098	56,5%	16,7%
Cash/cash equivalents at the year end:	115 650	87 605	75,8%	115 085	99,5%	115 085	99,5%	92 685	74,1%	24,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 381	3,6%	26 016	39,1%	1 844	2,8%	36 311	54,6%	66 552	37,3%	(630)	(,9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	2 448	3,9%	1 770	2,8%	1 601	2,5%	57 414	90,8%	63 233	35,4%	(235)	(,4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	633	2,7%	568	2,4%	520	2,2%	21 753	92,7%	23 473	13,1%	(262)	(1,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 175	4,7%	951	3,8%	1 046	4,2%	21 649	87,2%	24 822	13,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	491	100,0%	491	,3%	(140)	(28,6%)	-	-
Total By Income Source	6 636	3,7%	29 306	16,4%	5 012	2,8%	137 618	77,1%	178 572	100,0%	(1 268)	(,7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 381	4,5%	1 431	4,6%	1 391	4,5%	26 737	86,4%	30 940	17,3%	-	-	-	-
Commercial	2 455	5,1%	25 288	52,1%	1 236	2,5%	19 536	40,3%	48 516	27,2%	-	-	-	-
Households	2 800	2,8%	2 586	2,6%	2 385	2,4%	91 346	92,2%	99 117	55,5%	(1 268)	(1,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 636	3,7%	29 306	16,4%	5 012	2,8%	137 618	77,1%	178 572	100,0%	(1 268)	(,7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	7 556	47,5%	5 256	33,0%	3 083	19,4%	15 904	65,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 131	36,8%	622	7,3%	3 669	43,2%	1 079	12,7%	8 502	34,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 131	12,8%	8 178	33,5%	8 925	36,6%	4 172	17,1%	24 405	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	364 703	393 572	107,9%	92 335	25,3%	485 907	133,2%	77 564	63,2%	19,0%
Exchange Revenue										
Service charges - Electricity	72 331	288 091	398,3%	14 361	19,9%	302 453	418,2%	14 618	42,3%	(1,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 484	2 634	25,1%	2 681	25,6%	5 315	50,7%	2 511	40,0%	6,7%
Sale of Goods and Rendering of Services	452	59	13,1%	78	17,4%	138	30,5%	184	74,2%	(57,5%)
Agency services	966	286	29,6%	282	29,2%	567	58,8%	59	10,0%	380,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 228	1 672	32,0%	2 026	38,7%	3 697	70,7%	1 565	47,2%	29,5%
Interest earned from Current and Non Current Assets	32 162	6 338	19,7%	2 741	8,5%	9 079	28,2%	12 417	48,2%	(77,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	34	-	-	-	-	-	-	21	812,6%	(100,0%)
Rental from Fixed Assets	1 989	219	11,0%	202	10,1%	421	21,2%	452	43,1%	(55,4%)
Licence and permits	2 363	337	14,2%	325	13,8%	662	28,0%	1 103	83,4%	(70,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	498	81	16,3%	17	3,5%	99	19,8%	(27)	5,0%	(164,8%)
Non-Exchange Revenue										
Property rates	19 969	6 629	33,2%	3 406	17,1%	10 035	50,3%	2 603	73,8%	30,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	172	12	7,1%	10	5,5%	22	12,7%	19	4,2%	(50,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	215 414	86 568	40,2%	65 358	30,3%	151 926	70,5%	41 433	73,0%	57,7%
Interest	2 383	645	27,1%	849	35,6%	1 495	62,7%	607	53,3%	40,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	257	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	423 745	76 914	18,2%	79 910	18,9%	156 824	37,0%	82 902	30,2%	(3,6%)
Employee related costs	153 463	34 809	22,7%	33 083	21,6%	67 893	44,2%	33 133	35,9%	(2%)
Remuneration of councillors	15 899	3 538	22,3%	3 538	22,3%	7 076	44,5%	4 014	42,5%	(11,9%)
Bulk purchases - electricity	67 567	16 776	24,8%	17 240	25,5%	34 016	50,3%	18 719	49,0%	(7,9%)
Inventory consumed	19 887	2 094	10,5%	2 382	12,0%	4 476	22,5%	3 254	19,5%	(26,8%)
Debt impairment	18 913	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 835	-	-	3	-	3	-	-	-	(100,0%)
Interest	6 627	213	3,2%	-	-	213	3,2%	-	4,5%	-
Contracted services	62 899	9 276	14,7%	11 061	17,6%	20 337	32,3%	13 920	23,6%	(20,5%)
Transfers and subsidies	146	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 905	-	-	-	-	-	-	-	-	-
Operational costs	50 799	10 208	20,1%	12 602	24,8%	22 811	44,9%	9 861	31,3%	27,8%
Losses on disposal of Assets	2 805	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(59 043)	316 658	-	12 426	-	329 084	-	(5 338)	-	-
Transfers and subsidies - capital (monetary allocations)	52 345	15 744	30,1%	-	-	15 744	30,1%	40 722	73,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 698)	332 402	-	12 426	-	344 827	-	35 383	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(6 698)	332 402	-	12 426	-	344 827	-	35 383	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 698)	332 402	-	12 426	-	344 827	-	35 383	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 698)	332 402	-	12 426	-	344 827	-	35 383	-	-

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		135 991	18 334	13,5%	35 788	26,3%	54 122	39,8%	30 910	30,8%	15,8%	
National Government		52 345	14 902	28,5%	16 519	31,6%	31 421	60,0%	12 586	41,3%	31,3%	
Provincial Government		-	-	-	-	-	-	-	3 354	80,8%	(100,0%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		52 345	14 902	28,5%	16 519	31,6%	31 421	60,0%	15 940	47,5%	3,6%	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		83 646	3 432	4,1%	19 270	23,0%	22 702	27,1%	14 970	20,2%	28,7%	
Capital Expenditure Functional		135 991	18 334	13,5%	35 788	26,3%	54 122	39,8%	30 910	30,8%	15,8%	
Municipal governance and administration		8 461	-	-	938	11,1%	938	11,1%	641	11,0%	46,5%	
Executive and Council		69	-	-	20	28,9%	20	28,9%	96	15,5%	(79,1%)	
Finance and administration		8 412	-	-	918	10,9%	918	10,9%	545	10,8%	68,5%	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		21 569	10 943	50,7%	1 824	8,5%	12 766	59,2%	8 211	40,9%	(77,8%)	
Community and Social Services		10 145	980	9,7%	1 824	18,0%	2 804	27,6%	-	-	(100,0%)	
Sport And Recreation		3 700	4 503	121,7%	-	-	4 503	121,7%	2 710	39,1%	(100,0%)	
Public Safety		7 724	5 459	70,7%	-	-	5 459	70,7%	5 501	58,3%	(100,0%)	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		93 202	6 610	7,1%	33 026	35,4%	39 636	42,5%	21 176	33,2%	56,0%	
Planning and Development		-	-	-	-	-	-	-	-	-	-	
Road Transport		93 202	6 610	7,1%	33 026	35,4%	39 636	42,5%	21 176	33,2%	56,0%	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		12 661	781	6,2%	-	-	781	6,2%	883	8,2%	(100,0%)	
Energy sources		4 290	781	18,2%	-	-	-	18,2%	883	12,0%	(100,0%)	
Water Management		-	-	-	-	-	-	-	-	-	-	
Waste Water Management		8 090	-	-	-	-	-	-	-	-	-	
Waste Management		281	-	-	-	-	-	-	-	-	-	
Other		78	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	367 875	262 384	71,3%	164 804	44,8%	427 188	116,1%	165 884	86,4%	(,7%)	
Property rates	15 518	-	-	-	-	-	-	11 679	227,4%	(100,0%)	
Service charges	61 164	-	-	-	-	-	-	54 389	272,8%	(100,0%)	

Other revenue	8 623	-	-	-	-	-	2 489	139.3%	(100.0%)
Transfers and Subsidies - Operational	211 689	262 384	123.9%	164 804	77.9%	427 188	201.8%	97 023	57.8%
Transfers and Subsidies - Capital	38 719	-	-	-	-	-	-	-	9.1%
Interest	32 162	-	-	-	-	-	-	305	1.4%
Dividends	-	-	-	-	-	-	-	-	(100.0%)
Payments	(370 939)	(41 515)	11.2%	(45 671)	12.3%	(87 186)	23.5%	(78 303)	32.0%
Suppliers and employees	(370 207)	(41 515)	11.2%	(45 671)	12.3%	(87 186)	23.6%	(78 303)	32.5%
Finance charges	(585)	-	-	-	-	-	-	-	-
Transfers and grants	(146)	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(3 063)	220 869	(7 209.7%)	119 133	(3 888.8%)	340 002	(11 098.5%)	87 581	1 962.1%
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments	(135 991)	-	-	-	-	-	(1 222)	1.6%	(100.0%)
Capital assets	(135 991)	-	-	-	-	-	(1 222)	1.6%	(100.0%)
Net Cash from/(used) Investing Activities	(135 991)	-	-	-	-	-	(1 222)	1.6%	(100.0%)
Cash Flow from Financing Activities									
Receipts	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
Payments	(632)	-	-	-	-	-	-	-	-
Repayment of borrowing	(632)	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(632)	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(139 686)	220 869	(158.1%)	119 133	(85.3%)	340 002	(243.4%)	86 359	(155.1%)
Cash/cash equivalents at the year begin:	359 428	-	-	220 869	61.5%	-	625 778	-	(64.7%)
Cash/cash equivalents at the year end:	219 741	220 869	100.5%	340 002	154.7%	340 002	154.7%	712 137	276.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 519	14.9%	2 591	5.9%	2 554	5.8%	32 018	73.3%	43 682	28.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 326	5.3%	903	2.0%	906	2.1%	40 001	90.6%	44 137	28.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 622	4.0%	1 236	1.9%	1 175	1.8%	60 223	92.3%	65 256	42.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	128	6.3%	58	2.9%	58	2.8%	1 783	88.0%	2 026	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	22.0%	2	78.0%	2	-	-	-	-	-
Total By Income Source	11 595	7.5%	4 789	3.1%	4 693	3.0%	134 026	86.4%	155 103	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 568	6.9%	1 899	3.6%	1 930	3.7%	44 643	85.8%	52 040	33.6%	-	-	-	-
Commercial	3 464	12.8%	958	3.5%	971	3.6%	21 723	80.1%	27 116	17.5%	-	-	-	-
Households	4 541	6.0%	1 924	2.5%	1 787	2.4%	67 620	89.1%	75 873	48.9%	-	-	-	-
Other	22	29.5%	7	9.4%	6	8.3%	39	52.8%	75	-	-	-	-	-
Total By Customer Group	11 595	7.5%	4 789	3.1%	4 693	3.0%	134 026	86.4%	155 103	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	11	100.0%	11	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	148	1.1%	-	-	7	.1%	13 071	98.8%	13 226	93.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24	2.5%	-	-	-	-	921	97.5%	945	6.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	172	1.2%	-	-	7	.1%	14 003	98.7%	14 182	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	490 072	149 184	30,4%	117 156	23,9%	266 340	54,3%	137 258	68,1%	(14,6%)
Exchange Revenue										
Service charges - Electricity	229 089	52 871	23,1%	50 112	21,9%	102 984	45,0%	79 694	71,1%	(37,1%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	41 983	10 122	24,1%	10 265	24,5%	20 387	48,6%	8 636	53,2%	18,9%
Sale of Goods and Rendering of Services	3 541	298	8,4%	377	10,7%	675	19,1%	529	21,5%	(28,6%)
Agency services	5 065	641	12,7%	334	6,6%	975	19,2%	447	46,6%	(25,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 364	7 833	25,0%	7 653	24,4%	15 486	49,4%	2 175	59,5%	251,9%
Interest earned from Current and Non Current Assets	1 411	622	44,1%	397	28,1%	1 019	72,2%	204	19,3%	94,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 468	532	21,5%	528	21,4%	1 060	42,9%	549	51,8%	(3,8%)
Licence and permits	102	1	,9%	-	-	1	,9%	1	1,8%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 070	128	12,0%	346	32,4%	474	44,3%	119	1 911,1%	191,7%
Non-Exchange Revenue										
Property rates	68 556	34 139	49,8%	11 910	17,4%	46 049	67,2%	10 569	64,7%	12,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	713	52	7,3%	73	10,3%	125	17,6%	-	-	(100,0%)
Licences or permits	1 567	2 987	190,6%	2 287	145,9%	5 274	336,5%	3 266	1 741,9%	(30,0%)
Transfer and subsidies - Operational	94 657	36 399	38,5%	31 319	33,1%	67 718	71,5%	29 741	69,8%	5,3%
Interest	8 486	2 559	30,2%	1 553	18,3%	4 112	48,5%	1 329	76,4%	16,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	524 943	184 867	35,2%	54 534	10,4%	239 401	45,6%	104 638	44,7%	(47,9%)
Employee related costs	145 669	34 575	23,7%	34 344	23,6%	68 919	47,3%	31 515	47,1%	9,0%
Remuneration of councillors	10 057	2 568	25,5%	2 404	23,9%	4 972	49,4%	2 900	56,9%	(17,1%)
Bulk purchases - electricity	188 178	62 111	33,0%	38 663	20,5%	100 774	53,6%	36 527	44,1%	5,8%
Inventory consumed	900	-	-	-	-	-	-	3	2,9%	(100,0%)
Debt impairment	20 937	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 502	7 724	23,8%	7 664	23,6%	15 389	47,3%	8 155	50,2%	(6,0%)
Interest	20 000	6 470	32,4%	8 241	41,2%	14 711	73,6%	6 247	92,3%	31,9%
Contracted services	40 877	7 233	17,7%	12 167	29,8%	19 400	47,5%	11 902	82,0%	2,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	400	60 728	15 181,9%	(57 194)	(14 298,6%)	3 533	883,3%	32	-	(176 337,4%)
Operational costs	65 423	3 459	5,3%	8 244	12,6%	11 703	17,9%	7 356	24,0%	12,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(34 870)	(35 683)	-	62 622	-	26 938	-	32 620	-	-
Transfers and subsidies - capital (monetary allocations)	34 870	9 173	26,3%	10 682	30,6%	19 855	56,9%	2 226	65,4%	379,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	(26 510)		73 304		46 794		34 846		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	(26 510)		73 304		46 794		34 846		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(26 510)		73 304		46 794		34 846		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(26 510)		73 304		46 794		34 846		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	39 920	5 195	13,0%	13 232	33,1%	18 427	46,2%	132 967	41,5%	(90,0%)
National Government	30 322	4 304	14,2%	10 292	33,9%	14 595	48,1%	116 127	60,4%	(91,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 322	4 304	14,2%	10 292	33,9%	14 595	48,1%	116 127	60,4%	(91,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 598	892	9,3%	2 940	30,6%	3 831	39,9%	16 840	13,5%	(82,5%)
Capital Expenditure Functional	39 920	5 195	13,0%	13 232	33,1%	18 427	46,2%	132 967	41,5%	(90,0%)
Municipal governance and administration	2 398	-	-	441	18,4%	441	18,4%	60 073	19,7%	(99,3%)
Executive and Council	1 214	-	-	-	-	-	-	(3 676)	7,3%	(100,0%)
Finance and administration	1 183	-	-	441	37,3%	441	37,3%	63 696	43,0%	(99,3%)
Internal audit	-	-	-	-	-	-	-	53	-	(100,0%)
Community and Public Safety	-	-	-	-	-	-	-	5 975	43,8%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	0	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	5 975	43,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 357	4 263	20,0%	6 898	32,3%	11 162	52,3%	30 967	49,3%	(77,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	21 357	4 263	20,0%	6 898	32,3%	11 162	52,3%	30 967	49,3%	(77,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 165	932	5,8%	5 892	36,5%	6 824	42,2%	35 952	36,6%	(83,6%)
Energy sources	15 739	932	5,9%	5 892	37,4%	6 824	43,4%	28 290	35,9%	(79,2%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	426	-	-	-	-	-	-	7 661	113,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	453 381	154 755	34,1%	101 339	22,4%	256 093	56,5%	208 269	76,8%	(51,3%)
Property rates	56 514	20 931	37,0%	20 117	35,6%	41 048	72,6%	(20 695)	(30,9%)	(197,2%)
Service charges	252 119	34 156	13,5%	28 700	11,4%	62 856	24,9%	162 156	165,8%	(82,3%)

Other revenue	13 810	5 548	40.2%	4 381	31.7%	9 929	71.9%	23 441	333.8%	(81.3%)
Transfers and Subsidies - Operational	94 657	38 474	40.6%	31 809	33.6%	70 283	74.3%	29 608	17.9%	7.4%
Transfers and Subsidies - Capital	34 870	42 054	120.6%	12 596	36.1%	54 650	156.7%	4 992	(187.5%)	152.3%
Interest	1 411	13 591	963.4%	3 737	264.9%	17 327	1 228.2%	8 767	80.4%	(57.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(514 685)	(68 518)	13.3%	(116 004)	22.5%	(184 521)	35.9%	(264 483)	21.8%	(56.1%)
Suppliers and employees	(494 685)	(68 518)	13.9%	(116 004)	23.5%	(184 521)	37.3%	(264 483)	22.3%	(56.1%)
Finance charges	(20 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(61 304)	86 237	(140.7%)	(14 665)	23.9%	71 572	(116.7%)	(56 214)	(266.2%)	(73.9%)
Cash Flow from Investing Activities										
Receipts	-	7 585	-	6 973	-	14 558	-	58 267	-	(88.0%)
Proceeds on disposal of PPE	-	7 585	-	6 973	-	14 558	-	58 267	-	(88.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(45 908)	-	-	-	-	-	-	36	-	(100.0%)
Capital assets	(45 908)	-	-	-	-	-	-	36	-	(100.0%)
Net Cash from/(used) Investing Activities	(45 908)	7 585	(16.5%)	6 973	(15.2%)	14 558	(31.7%)	58 303	(19.0%)	(88.0%)
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	(107 212)	93 822	(87.5%)	(7 693)	7.2%	86 130	(80.3%)	2 089	(174.6%)	(468.3%)
Cash/cash equivalents at the year begin:	122 764	(3 910)	(3.2%)	89 912	73.2%	(3 910)	(3.2%)	196 699	(8.2%)	(54.3%)
Cash/cash equivalents at the year end:	15 552	89 912	576.1%	82 220	528.7%	82 220	528.7%	211 597	7 158.5%	(61.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	137	5.0%	144	5.3%	167	6.2%	2 262	83.5%	2 710	30.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	77	3.6%	18	.8%	38	1.7%	2 027	93.9%	2 160	23.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	75	3.2%	70	3.0%	65	2.7%	2 153	91.1%	2 363	26.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	65	3.6%	64	3.5%	66	3.6%	1 620	89.3%	1 814	20.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	(8.3%)	(1)	3.5%	(0)	1.2%	(26)	103.7%	(25)	(.3%)	-	-	-	-
Total By Income Source	356	3.9%	296	3.3%	335	3.7%	8 035	89.1%	9 021	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	113	4.3%	119	4.5%	152	5.7%	2 264	85.5%	2 647	29.3%	-	-	-	-
Commercial	26	5.6%	(6)	(1.3%)	13	2.7%	437	93.1%	469	5.2%	-	-	-	-
Households	212	3.7%	179	3.2%	167	2.9%	5 104	90.1%	5 662	62.8%	-	-	-	-
Other	4	1.8%	4	1.5%	3	1.3%	231	95.4%	243	2.7%	-	-	-	-
Total By Customer Group	356	3.9%	296	3.3%	335	3.7%	8 035	89.1%	9 021	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 961	1.8%	19 308	2.3%	3 365	.4%	797 768	95.5%	835 402	97.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 438)	(18.0%)	(107)	(.6%)	(413)	(2.2%)	23 014	120.8%	19 056	2.2%
Auditor-General	1 357	26.1%	2 297	44.2%	1 544	29.7%	-	-	5 199	.6%
Other	(605)	100.0%	-	-	-	-	-	-	(605)	(.1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 276	1.4%	21 498	2.5%	4 495	.5%	820 782	95.5%	859 051	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	952 998	278 695	29,2%	254 103	26,7%	532 798	55,9%	213 306	52,4%	19,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	293 258	48 179	16,4%	44 164	15,1%	92 343	31,5%	24 789	21,1%	78,2%
Service charges - Waste Water Management	56 167	9 594	17,1%	9 058	16,1%	18 652	33,2%	4 416	26,6%	105,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 912	166	8,7%	634	33,2%	800	41,9%	144	278,3%	341,6%
Agency services	499	96	19,3%	108	21,7%	205	41,0%	198	30,4%	(45,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 523	32 130	46,9%	33 436	48,8%	65 566	95,7%	31 676	-	5,6%
Interest earned from Current and Non Current Assets	7 726	2 710	35,1%	2 180	28,2%	4 890	63,3%	1 369	35,2%	59,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	22	2,3%	36	3,8%	58	6,2%	10	1,6%	246,9%
Licence and permits	163	92	56,5%	98	60,2%	190	116,6%	145	133,2%	(32,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 175	-	-	298	25,3%	298	25,3%	11	27,3%	2 632,8%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	36	-	45	-	81	-	1	-	4 550,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 018	185 670	35,6%	164 045	31,4%	349 715	67,0%	150 547	67,6%	9,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	609	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	915 855	122 564	13,4%	162 464	17,7%	285 028	31,1%	134 499	29,9%	20,8%
Employee related costs	295 141	64 963	22,0%	62 112	21,0%	127 075	43,1%	64 842	44,4%	(4,2%)
Remuneration of councillors	8 093	1 816	22,4%	1 775	21,9%	3 591	44,4%	1 966	46,1%	(9,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	66 353	5 984	9,0%	11 349	17,1%	17 333	26,1%	20 733	56,9%	(45,3%)
Debt impairment	186 689	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	94 116	-	-	33 201	35,3%	33 201	35,3%	521	,6%	6 275,3%
Interest	9 483	-	-	134	1,4%	134	1,4%	-	-	(100,0%)
Contracted services	87 206	18 374	21,1%	20 337	23,3%	38 712	44,4%	12 063	30,5%	68,6%
Transfers and subsidies	11 922	4 731	39,7%	3 773	31,6%	8 504	71,3%	3 188	61,7%	18,3%
Irrecoverable debts written off	10 100	1 448	14,3%	752	7,4%	2 199	21,8%	22	,7%	3 258,5%
Operational costs	141 648	25 247	17,8%	29 032	20,5%	54 279	38,3%	31 164	41,9%	(6,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	5 104	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37 143	156 131	-	91 639	-	247 770	-	78 807	-	-
Transfers and subsidies - capital (monetary allocations)	245 667	31 365	12,8%	70 359	28,6%	101 724	41,4%	72 556	61,8%	(3,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	282 810	187 496	-	161 998	-	349 494	-	151 363	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	282 810	187 496	-	161 998	-	349 494	-	151 363	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	282 810	187 496	-	161 998	-	349 494	-	151 363	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	282 810	187 496	-	161 998	-	349 494	-	151 363	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	273 663	31 365	11,5%	67 521	24,7%	98 886	36,1%	57 330	44,0%	17,8%
National Government	238 928	31 365	13,1%	67 416	28,2%	98 781	41,3%	57 330	51,1%	17,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	238 928	31 365	13,1%	67 416	28,2%	98 781	41,3%	57 330	51,1%	17,6%
Borrowing	21 950	-	-	-	-	-	-	-	-	-
Internally generated funds	12 786	-	-	105	,8%	105	,8%	-	5,6%	(100,0%)
Capital Expenditure Functional	273 663	31 365	11,5%	67 521	24,7%	98 886	36,1%	57 330	44,0%	17,8%
Municipal governance and administration	28 545	-	-	-	-	-	-	-	1,0%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 545	-	-	-	-	-	-	-	1,0%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 364	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	1 364	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	205 014	30 601	14,9%	58 316	28,4%	88 918	43,4%	42 410	50,6%	37,5%
Planning and Development	205 014	30 601	14,9%	58 316	28,4%	88 918	43,4%	42 410	50,7%	37,5%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	38 739	763	2,0%	9 205	23,8%	9 968	25,7%	14 920	53,3%	(38,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	38 739	763	2,0%	9 205	23,8%	9 968	25,7%	14 920	53,3%	(38,3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	943 992	281 874	29,9%	(196 109)	(20,8%)	85 766	9,1%	156 461	47,2%	(225,3%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	163 884	1 012	6%	2 182	1,3%	3 194	1,9%	1 798	1,7%	21,4%

Other revenue	4 697	4 828	102.8%	(4 612)	(98.2%)	216	4.6%	277	7.2%	(1 762.1%)
Transfers and Subsidies - Operational	522 018	170 056	32.6%	(159 083)	(30.5%)	10 973	2.1%	131 684	62.3%	(220.8%)
Transfers and Subsidies - Capital	245 667	105 967	43.1%	(34 883)	(14.2%)	71 084	28.9%	22 500	53.7%	(255.0%)
Interest	7 726	11	.1%	287	3.7%	299	3.9%	201	-	42.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(661 607)	(310 956)	47.0%	(246 139)	37.2%	(557 095)	84.2%	(146 669)	57.6%	67.8%
Suppliers and employees	(640 202)	(305 591)	47.7%	(247 586)	38.7%	(553 177)	86.4%	(146 669)	58.1%	68.8%
Finance charges	(9 483)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(11 922)	(5 365)	45.0%	1 447	(12.1%)	(3 918)	32.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	282 385	(29 082)	(10.3%)	(442 247)	(156.6%)	(471 329)	(166.9%)	9 792	17.5%	(4 616.4%)
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	(273 663)	(49 316)	18.0%	(72 973)	26.7%	(122 288)	44.7%	(9 560)	12.7%	663.3%
Capital assets	(273 663)	(49 316)	18.0%	(72 973)	26.7%	(122 288)	44.7%	(9 560)	12.7%	663.3%
Net Cash from/(used) Investing Activities	(273 663)	(49 316)	18.0%	(72 973)	26.7%	(122 288)	44.7%	(9 560)	12.7%	663.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(8 535)	(628)	7.4%	134	(1.6%)	(494)	5.8%	-	-	(100.0%)
Repayment of borrowing	(8 535)	(628)	7.4%	134	(1.6%)	(494)	5.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(8 535)	(628)	7.4%	134	(1.6%)	(494)	5.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	187	(79 025)	(42 268.3%)	(515 087)	(275 504.8%)	(594 112)	(317 773.1%)	232	(902.5%)	(222 277.1%)
Cash/cash equivalents at the year begin:	3 339	-	-	(47 434)	(1 420.8%)	-	-	11 585	-	(509.4%)
Cash/cash equivalents at the year end:	3 526	(47 434)	(1 345.4%)	(562 520)	(15 955.5%)	(562 520)	(15 955.5%)	11 817	164.2%	(4 860.3%)

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	55 146	3.5%	19 582	1.3%	25 446	1.6%	1 466 086	93.6%	1 566 260	77.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 297	3.1%	5 029	1.4%	5 409	1.5%	347 218	94.1%	368 954	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.3%	1	.7%	1	.7%	72	97.3%	74	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 579	1.6%	780	.8%	924	.9%	94 164	96.6%	97 447	4.8%	-	-	-	-
Total By Income Source	68 023	3.3%	25 392	1.2%	31 780	1.6%	1 907 539	93.8%	2 032 735	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 378	11.7%	588	2.0%	1 051	3.6%	23 863	82.6%	28 879	1.4%	-	-	-	-
Commercial	702	5.7%	219	1.8%	174	1.4%	11 241	91.1%	12 337	6%	-	-	-	-
Households	55 947	3.2%	21 475	1.2%	26 717	1.5%	1 664 483	94.1%	1 768 622	87.0%	-	-	-	-
Other	7 996	3.6%	3 110	1.4%	3 839	1.7%	207 952	93.3%	222 897	11.0%	-	-	-	-
Total By Customer Group	68 023	3.3%	25 392	1.2%	31 780	1.6%	1 907 539	93.8%	2 032 735	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 803	22.6%	37	.3%	841	6.8%	8 748	70.4%	12 428	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	11.7%	3	20.2%	9	68.1%	-	-	14	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 805	22.5%	39	.3%	851	6.8%	8 748	70.3%	12 442	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	453 171	178 966	39,5%	138 562	30,6%	317 528	70,1%	147 288	72,4%	(5,9%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 296	357	27,6%	357	27,6%	714	55,1%	349	46,6%	2,2%
Sale of Goods and Rendering of Services	4 276	2 441	57,1%	4 392	102,7%	6 833	159,8%	28	21,2%	15 490,2%
Agency services	6 400	1 231	19,2%	1 545	24,1%	2 775	43,4%	1 309	37,4%	18,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	749	250	33,4%	252	33,7%	502	67,1%	254	69,1%	(,7%)
Interest earned from Current and Non Current Assets	22 000	5 211	23,7%	4 840	22,0%	10 051	45,7%	5 794	84,1%	(16,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 224	184	15,1%	250	20,4%	434	35,4%	173	36,7%	44,6%
Licence and permits	200	24	12,2%	9	4,3%	33	16,5%	74	44,4%	(88,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	380	214	56,4%	11	3,0%	226	59,4%	15	48,4%	(24,9%)
Non-Exchange Revenue										
Property rates	42 607	20 794	48,8%	3 671	8,6%	24 465	57,4%	5 892	67,0%	(37,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 552	661	42,6%	606	39,0%	1 267	81,6%	539	63,1%	12,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	362 391	145 301	40,1%	118 841	32,8%	264 142	72,9%	130 546	74,1%	(9,0%)
Interest	9 097	2 297	25,3%	2 566	28,2%	4 863	53,5%	2 315	50,9%	10,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	1 223	122,3%	1 223	122,3%	-	6,5%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	552 377	124 603	22,6%	120 644	21,8%	245 247	44,4%	109 006	37,7%	10,7%
Employee related costs	181 307	42 097	23,2%	42 764	23,6%	84 862	46,8%	39 967	46,3%	7,0%
Remuneration of councillors	31 073	6 835	22,0%	6 836	22,0%	13 671	44,0%	8 573	48,9%	(20,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	(674)	8%	(100,0%)
Debt impairment	11 163	-	-	-	-	-	-	-	9,9%	-
Depreciation and amortisation	57 500	15 157	26,4%	20 258	35,2%	35 415	61,6%	13 116	47,9%	54,5%
Interest	150	-	-	-	-	-	-	-	-	-
Contracted services	106 909	24 961	23,3%	23 072	21,6%	48 034	44,9%	20 608	42,3%	12,0%
Transfers and subsidies	7 000	813	11,6%	-	-	813	11,6%	54	6,0%	(100,0%)
Irrecoverable debts written off	16 500	576	3,5%	441	2,7%	1 017	6,2%	261	7%	68,8%
Operational costs	140 775	34 163	24,3%	27 273	19,4%	61 436	43,6%	27 101	35,3%	6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99 206)	54 363	-	17 918	-	72 281	-	38 283	-	-
Transfers and subsidies - capital (monetary allocations)	65 535	21 831	33,3%	21 702	33,1%	43 533	66,4%	26 344	94,7%	(17,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 671)	76 195	-	39 620	-	115 814	-	64 627	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 671)	76 195	-	39 620	-	115 814	-	64 627	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 671)	76 195	-	39 620	-	115 814	-	64 627	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 671)	76 195	-	39 620	-	115 814	-	64 627	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	137 355	30 000	21,8%	35 966	26,2%	65 966	48,0%	26 116	44,6%	37,7%
National Government	64 835	18 984	29,3%	18 892	29,1%	37 876	58,4%	18 199	77,7%	3,8%
Provincial Government	700	-	-	-	-	-	-	845	1 516,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 535	18 984	29,0%	18 892	28,8%	37 876	57,8%	19 044	82,9%	(,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	71 820	11 016	15,3%	17 074	23,8%	28 090	39,1%	7 072	16,2%	141,4%
Capital Expenditure Functional	137 355	30 000	21,8%	35 966	26,2%	65 966	48,0%	27 011	45,2%	33,2%
Municipal governance and administration	11 850	150	1,3%	21	,2%	171	1,4%	-	-	(100,0%)
Executive and Council	300	-	-	-	-	-	-	-	-	-
Finance and administration	11 550	150	1,3%	21	,2%	171	1,5%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	895	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	895	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 335	29 849	28,3%	32 946	31,3%	62 796	59,6%	19 966	50,9%	65,0%
Planning and Development	2 500	-	-	87	3,5%	87	3,5%	-	-	(100,0%)
Road Transport	102 835	29 849	29,0%	32 859	32,0%	62 709	61,0%	19 966	50,9%	64,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 170	-	-	3 000	14,9%	3 000	14,9%	6 150	47,3%	(51,2%)
Energy sources	13 000	-	-	2 619	20,1%	2 619	20,1%	4 880	80,1%	(46,3%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	7 170	-	-	380	5,3%	380	5,3%	1 270	13,6%	(70,1%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	551 328	223 964	40,6%	151 035	27,4%	374 999	68,0%	141 981	59,8%		6,4%
Property rates	48 227	5 684	11,8%	4 267	8,8%	9 952	20,6%	6 650	46,3%		(35,8%)
Service charges	2 511	368	14,7%	215	8,6%	583	23,2%	389	30,1%		(44,8%)

Other revenue	50 664	25 965	51,2%	13 837	27,3%	39 802	78,6%	(1 787)	9,1%	(874,3%)
Transfers and Subsidies - Operational	362 391	146 541	40,4%	117 855	32,5%	264 396	73,0%	115 654	68,6%	1,9%
Transfers and Subsidies - Capital	65 535	45 054	68,7%	14 800	22,6%	59 854	91,3%	20 953	64,9%	(29,4%)
Interest	22 000	351	1,6%	61	,3%	412	1,9%	122	,8%	(49,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(469 857)	(62 272)	13,3%	(49 371)	10,5%	(111 643)	23,8%	(49 829)	20,4%	(,9%)
Suppliers and employees	(462 707)	(62 272)	13,5%	(49 371)	10,7%	(111 643)	24,1%	(49 829)	20,5%	(,9%)
Finance charges	(150)	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 471	161 692	198,5%	101 664	124,8%	263 356	323,2%	92 152	253,9%	10,3%
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	(137 355)	(34 283)	25,0%	(43 238)	31,5%	(77 520)	56,4%	(34 743)	51,5%	24,4%
Capital assets	(137 355)	(34 283)	25,0%	(43 238)	31,5%	(77 520)	56,4%	(34 743)	51,5%	24,4%
Net Cash from/(used) Investing Activities	(137 355)	(34 283)	25,0%	(43 238)	31,5%	(77 520)	56,4%	(34 743)	51,5%	24,4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(55 883)	127 409	(228,0%)	58 426	(104,6%)	185 836	(332,5%)	57 408	(314,6%)	1,8%
Cash/cash equivalents at the year begin:	334 981	288 536	86,1%	415 946	124,2%	288 536	86,1%	370 820	144,0%	12,2%
Cash/cash equivalents at the year end:	279 097	415 946	149,0%	474 372	170,0%	474 372	170,0%	428 228	317,3%	10,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 247	1,2%	750	,7%	711	,7%	102 912	97,4%	105 620	75,1%	(1 003)	(,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	129	1,1%	115	,9%	110	,9%	11 855	97,1%	12 211	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	939	4,1%	940	4,1%	937	4,1%	20 076	87,7%	22 892	16,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Total By Income Source	2 315	1,6%	1 806	1,3%	1 758	1,2%	134 845	95,8%	140 724	100,0%	(1 003)	(,7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	196	,8%	196	,8%	196	,8%	23 084	97,5%	23 673	16,8%	(22)	(,1%)	-	-
Commercial	1 486	2,1%	1 010	1,4%	976	1,4%	68 381	95,2%	71 854	51,1%	(160)	(,2%)	-	-
Households	633	1,4%	600	1,3%	586	1,3%	43 379	96,0%	45 197	32,1%	(821)	(1,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 315	1,6%	1 806	1,3%	1 758	1,2%	134 845	95,8%	140 724	100,0%	(1 003)	(,7%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	613	20,6%	1 968	66,3%	378	12,7%	10	,3%	2 969	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	613	20,6%	1 968	66,3%	378	12,7%	10	,3%	2 969	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	383 573	106 273	27,7%	73 741	19,2%	180 015	46,9%	78 330	54,1%	(5,9%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 565	294	18,8%	293	18,7%	587	37,5%	301	20,5%	(2,8%)
Sale of Goods and Rendering of Services	758	10	1,3%	16	2,1%	26	3,4%	-	3,7%	(100,0%)
Agency services	1 773	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 034	493	24,3%	162	8,0%	655	32,2%	149	15,0%	8,9%
Interest earned from Current and Non Current Assets	116 237	1 325	1,1%	367	,3%	1 692	1,5%	1 428	4,1%	(74,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	261	47	18,2%	53	20,4%	101	38,6%	36	15,0%	48,5%
Licence and permits	261	24	9,1%	47	17,9%	70	26,9%	73	41,4%	(36,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 031	121	11,7%	171	16,6%	292	28,3%	68	161,5%	152,8%
Non-Exchange Revenue										
Property rates	15 645	15 809	101,0%	-	-	15 809	101,0%	-	101,5%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	110	-	-	-	-	-	-	-	-	-
Licences or permits	782	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	236 224	87 482	37,0%	71 496	30,3%	158 978	67,3%	75 298	75,5%	(5,0%)
Interest	5 789	668	11,5%	1 137	19,6%	1 806	31,2%	978	32,7%	16,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 104	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	375 405	66 351	17,7%	65 628	17,5%	131 979	35,2%	66 038	35,0%	(,6%)
Employee related costs	138 069	34 201	24,8%	30 370	22,0%	64 571	46,8%	33 752	48,1%	(10,0%)
Remuneration of councillors	17 366	3 792	21,8%	4 082	23,5%	7 874	45,3%	3 957	44,6%	3,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 902	563	8,2%	808	11,7%	1 371	19,9%	312	31,4%	158,7%
Debt impairment	78	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	71 198	-	-	83	,1%	83	,1%	6	-	1 200,3%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	51 550	7 532	14,6%	7 202	14,0%	14 734	28,6%	8 903	33,8%	(19,1%)
Transfers and subsidies	15 000	5 000	33,3%	5 000	33,3%	10 000	66,7%	2 200	51,7%	127,3%
Irrecoverable debts written off	-	125	-	92	-	217	-	357	-	(74,3%)
Operational costs	75 242	15 137	20,1%	17 991	23,9%	33 129	44,0%	16 551	39,3%	8,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 168	39 922	-	8 113	-	48 036	-	12 292	-	-
Transfers and subsidies - capital (monetary allocations)	65 007	16 817	25,9%	25 208	38,8%	42 025	64,6%	48 934	93,0%	(48,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 175	56 740		33 321		90 061		61 226		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	73 175	56 740		33 321		90 061		61 226		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	73 175	56 740		33 321		90 061		61 226		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 175	56 740		33 321		90 061		61 226		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	143 710	(62 983)	(43,8%)	34 244	23,8%	(28 739)	(20,0%)	43 035	51,8%	(20,4%)
National Government	85 512	(98 455)	(115,1%)	25 525	29,8%	(72 931)	(85,3%)	35 992	69,5%	(29,1%)
Provincial Government	5 130	(19 549)	(381,1%)	30	,6%	(19 519)	(380,5%)	3 947	-	(99,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 642	(118 004)	(130,2%)	25 555	28,2%	(92 449)	(102,0%)	39 939	73,7%	(36,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 068	55 021	103,7%	8 689	16,4%	63 710	120,1%	3 096	15,1%	180,6%
Capital Expenditure Functional	143 710	(70 731)	(49,2%)	34 244	23,8%	(36 486)	(25,4%)	46 523	54,1%	(26,4%)
Municipal governance and administration	20 954	1 126	5,4%	410	2,0%	1 536	7,3%	662	5,1%	(38,0%)
Executive and Council	5 370	48	,9%	29	,5%	77	1,4%	-	59,7%	(100,0%)
Finance and administration	15 584	1 078	6,9%	381	2,4%	1 459	9,4%	662	4,7%	(42,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	380	1 831	481,7%	30	7,9%	1 861	489,6%	440	-	(93,2%)
Community and Social Services	380	1 831	481,7%	30	7,9%	1 861	489,6%	440	-	(93,2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	119 526	(74 226)	(62,1%)	33 757	28,2%	(40 469)	(33,9%)	45 002	59,1%	(25,0%)
Planning and Development	5 100	831	16,3%	-	-	831	16,3%	234	8,1%	(100,0%)
Road Transport	114 426	(75 057)	(65,6%)	33 757	29,5%	(41 299)	(36,1%)	44 768	60,3%	(24,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 850	539	18,9%	46	1,6%	586	20,5%	419	34,1%	(89,0%)
Energy sources	-	306	-	-	-	306	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 850	233	8,2%	46	1,6%	280	9,8%	419	34,1%	(89,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	(35 898)	225 744	(628,8%)	201 943	(562,5%)	427 687	(1 191,4%)	193 413	190,7%	4,4%
Property rates	(3 413)	1 363	(39,9%)	548	(16,0%)	1 910	(56,0%)	469	7,7%	16,7%
Service charges	1 486	2	,1%	-	-	2	,1%	203	10,6%	(100,0%)

Other revenue	24 801	312	1.3%	415	1.7%	727	2.9%	177	1.9%	135.1%
Transfers and Subsidies - Operational	(49 232)	197 209	(400.6%)	196 954	(400.1%)	394 163	(800.6%)	151 313	300.7%	30.2%
Transfers and Subsidies - Capital	(13 596)	25 532	(187.8%)	3 659	(26.9%)	29 191	(214.7%)	39 823	70.8%	(90.8%)
Interest	4 056	1 327	32.7%	367	9.0%	1 694	41.8%	1 428	15.7%	(74.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(321 408)	(26 767)	8.3%	(37 023)	11.5%	(63 789)	19.8%	(72 378)	83.6%	(48.8%)
Suppliers and employees	(306 408)	(26 767)	8.7%	(37 023)	12.1%	(63 789)	20.8%	(72 378)	87.0%	(48.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(357 307)	198 978	(55.7%)	164 920	(46.2%)	363 898	(101.8%)	121 034	732.7%	36.3%
Cash Flow from Investing Activities										
Receipts	1 114	-	-	-	-	-	-	-	334.7%	-
Proceeds on disposal of PPE	1 114	-	-	-	-	-	-	-	334.7%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(18 148)	-	(32 495)	-	(50 643)	-	(13 627)	19.7%	138.5%
Capital assets	-	(18 148)	-	(32 495)	-	(50 643)	-	(13 627)	19.7%	138.5%
Net Cash from/(used) Investing Activities	1 114	(18 148)	(1 629.0%)	(32 495)	(2 916.8%)	(50 643)	(4 545.8%)	(13 627)	19.1%	138.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(356 193)	180 830	(50.8%)	132 425	(37.2%)	313 255	(87.9%)	107 408	(467.3%)	23.3%
Cash/cash equivalents at the year begin:	172 407	117 328	68.1%	319 737	185.5%	117 328	68.1%	465 812	125.4%	(31.4%)
Cash/cash equivalents at the year end:	(183 786)	319 737	(174.0%)	468 121	(254.7%)	468 121	(254.7%)	573 219	1 787.7%	(18.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 098	2.7%	1 077	1.4%	569	.7%	74 921	95.2%	78 665	86.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	166	1.4%	215	1.7%	160	1.3%	11 777	95.6%	12 319	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 264	2.5%	1 292	1.4%	729	.8%	86 699	95.3%	90 984	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	224	.6%	444	1.2%	185	.5%	34 842	97.6%	35 695	39.2%	-	-	-	-
Commercial	607	3.5%	303	1.8%	193	1.1%	16 074	93.6%	17 178	18.9%	-	-	-	-
Households	1 433	3.8%	546	1.4%	350	.9%	35 783	93.9%	38 111	41.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 264	2.5%	1 292	1.4%	729	.8%	86 699	95.3%	90 984	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	835	16.9%	179	3.6%	(1 033)	(20.9%)	4 972	100.4%	4 953	98.7%
Auditor-General	-	-	-	-	-	-	21	100.0%	21	.4%
Other	45	100.0%	-	-	-	-	-	-	45	.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	880	17.5%	179	3.6%	(1 033)	(20.6%)	4 993	99.5%	5 019	100.0%

Contact Details

Municipal Manager	Mr Songezo Wana	047 564 6700
Chief Financial Officer	Ms Tembisa Sikolo	047 564 6700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	477 958	222 539	46,6%	187 217	39,2%	409 756	85,7%	212 247	78,9%	(11,8%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	526	265	50,4%	199	37,8%	464	88,3%	296	81,3%	(32,8%)
Sale of Goods and Rendering of Services	676	27 556	4 077,1%	2 446	361,9%	30 002	4 439,0%	46	13,2%	5 227,6%
Agency services	1 579	234	14,8%	272	17,2%	506	32,0%	286	32,8%	(4,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	115	62	53,7%	62	53,5%	123	107,2%	58	120,1%	7,0%
Interest earned from Current and Non Current Assets	48 686	12 472	25,6%	11 794	24,2%	24 266	49,8%	15 985	62,4%	(26,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	190	64	33,5%	70	37,0%	134	70,5%	-	-	(100,0%)
Rental from Fixed Assets	19	5	24,0%	7	34,5%	11	58,5%	4	64,1%	64,4%
Licence and permits	4 828	1 268	26,3%	1 204	24,9%	2 472	51,2%	1 095	47,5%	9,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	285	365	128,0%	316	110,5%	681	238,6%	334	161,1%	(5,5%)
Non-Exchange Revenue										
Property rates	20 999	17 620	83,9%	-	-	17 620	83,9%	15 636	74,1%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	30 328	-	(100,0%)
Fines, penalties and forfeits	482	46	9,5%	61	12,7%	107	22,1%	20	33,1%	205,8%
Licences or permits	120	19	16,2%	16	13,4%	35	29,5%	23	38,7%	(29,2%)
Transfer and subsidies - Operational	397 754	161 593	40,6%	169 818	42,7%	331 411	83,3%	147 310	73,0%	15,3%
Interest	1 698	969	57,1%	953	56,1%	1 923	113,2%	827	121,0%	15,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	552 843	107 585	19,5%	123 964	22,4%	231 549	41,9%	91 167	31,8%	36,0%
Employee related costs	199 277	49 761	25,0%	48 567	24,4%	98 328	49,3%	44 731	43,3%	8,6%
Remuneration of councillors	26 516	6 684	25,2%	6 684	25,2%	13 369	50,4%	7 382	47,5%	(9,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 497	710	7,5%	1 832	19,3%	2 543	26,8%	1 429	9,1%	28,3%
Debt impairment (6 939)	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	67 719	-	-	-	-	-	-	-	1,1%	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	127 040	25 652	20,2%	33 434	26,3%	59 086	46,5%	18 671	14,2%	79,1%
Transfers and subsidies	24 760	8 882	35,9%	15 686	63,3%	24 568	99,2%	2 533	30,3%	519,2%
Irrecoverable debts written off	7 441	-	-	-	-	-	-	-	-	-
Operational costs	97 531	15 895	16,3%	17 761	18,2%	33 655	34,5%	16 420	44,1%	8,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(74 885)	114 954	-	63 254	-	178 208	-	121 081	-	-
Transfers and subsidies - capital (monetary allocations)	126 148	269	2%	4 014	3,2%	4 283	3,4%	3 082	(18,2%)	30,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	10 802	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	51 263	115 223		67 267		182 490		134 964		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	51 263	115 223		67 267		182 490		134 964		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 263	115 223		67 267		182 490		134 964		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 263	115 223		67 267		182 490		134 964		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	177 700	19 209	10,8%	49 933	28,1%	69 142	38,9%	66 604	(3,8%)	(25,0%)	
National Government	107 737	13 001	12,1%	41 364	38,4%	54 365	50,5%	42 263	(19,3%)	(2,1%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	(3 369)	-	3 729	-	360	-	10 802	-	(65,5%)	
Transfers recognised - capital	107 737	9 632	8,9%	45 093	41,9%	54 725	50,8%	53 065	(12,1%)	(15,0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	69 963	9 577	13,7%	4 840	6,9%	14 417	20,6%	13 540	11,8%	(64,3%)	
Capital Expenditure Functional	180 526	20 333	11,3%	50 650	28,1%	70 983	39,3%	69 775	86,2%	(27,4%)	
Municipal governance and administration	21 394	5 211	24,4%	2 382	11,1%	7 592	35,5%	1 021	1 077,0%	133,3%	
Executive and Council	2 769	665	24,0%	28	1,0%	693	25,0%	29	3,0%	(6%)	
Finance and administration	18 625	4 546	24,4%	2 353	12,6%	6 899	37,0%	992	1 253,5%	137,2%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5 870	(2 410)	(41,1%)	4 172	71,1%	1 762	30,0%	11 965	191,1%	(65,1%)	
Community and Social Services	4 913	666	13,6%	443	9,0%	1 110	22,6%	1 164	36,2%	(61,9%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	957	(3 369)	(352,2%)	3 729	389,8%	360	37,6%	10 802	-	(65,5%)	
Health	-	292	-	-	-	292	-	-	-	-	
Economic and Environmental Services	143 802	17 646	12,3%	42 473	29,5%	60 119	41,8%	50 611	(10,4%)	(16,1%)	
Planning and Development	9 478	242	2,6%	2 457	25,9%	2 699	28,5%	1 877	(232,1%)	30,9%	
Road Transport	134 324	17 404	13,0%	40 016	29,8%	57 420	42,7%	48 734	(8,6%)	(17,9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	9 460	(113)	(1,2%)	1 624	17,2%	1 510	16,0%	6 178	(23,5%)	(73,7%)	
Energy sources	3 649	-	-	1 556	42,7%	1 556	42,7%	-	(268,9%)	(100,0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	5 811	(113)	(1,9%)	68	1,2%	(46)	(8%)	6 178	66,1%	(98,9%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	553 526	232 658	42,0%	164 917	29,8%	397 575	71,8%	159 044	74,0%	3,7%
Property rates	21 602	548	2,5%	4 335	20,1%	4 883	22,6%	162	255,9%	2 576,7%
Service charges	483	231	47,8%	297	61,4%	527	109,2%	81	28,9%	266,4%

Other revenue	8 609	2 241	26,0%	2 076	24,1%	4 317	50,1%	80 534	275,9%	(97,4%)
Transfers and Subsidies - Operational	396 684	203 249	51,2%	130 725	33,0%	333 974	84,2%	111 057	87,4%	17,7%
Transfers and Subsidies - Capital	126 148	25 884	20,5%	27 484	21,8%	53 367	42,3%	(48 834)	(30,4%)	(156,3%)
Interest	-	505	-	-	-	505	-	16 043	59,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(521 666)	(84 898)	16,3%	(103 709)	19,9%	(188 607)	36,2%	(70 913)	23,8%	46,2%
Suppliers and employees	(501 823)	(84 270)	16,8%	(102 076)	20,3%	(186 346)	37,1%	(69 502)	24,1%	46,9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 843)	(628)	3,2%	(1 633)	8,2%	(2 261)	11,4%	(1 411)	15,2%	15,7%
Net Cash from/(used) Operating Activities	31 860	147 760	463,8%	61 207	192,1%	208 968	655,9%	88 131	(495,0%)	(30,5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(204 355)	(26 555)	13,0%	(64 627)	31,6%	(91 182)	44,6%	(60 022)	68,7%	7,7%
Capital assets	(204 355)	(26 555)	13,0%	(64 627)	31,6%	(91 182)	44,6%	(60 022)	68,7%	7,7%
Net Cash from/(used) Investing Activities	(204 355)	(26 555)	13,0%	(64 627)	31,6%	(91 182)	44,6%	(60 022)	68,7%	7,7%
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	(172 495)	121 206	(70,3%)	(3 420)	2,0%	117 786	(68,3%)	28 109	(60,2%)	(112,2%)
Cash/cash equivalents at the year begin:	336 893	442 805	131,4%	576 373	171,1%	442 805	131,4%	495 305	111,9%	16,4%
Cash/cash equivalents at the year end:	164 397	576 373	350,6%	576 453	350,6%	576 453	350,6%	545 837	420,1%	5,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 677	5,4%	861	1,3%	874	1,3%	63 046	92,1%	68 458	94,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	97	2,6%	95	2,5%	87	2,3%	3 508	92,6%	3 786	5,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 774	5,2%	955	1,3%	961	1,3%	66 553	92,1%	72 244	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	182	6%	166	,5%	182	6%	32 082	98,4%	32 611	45,1%	-	-	-	-
Commercial	1 179	11,5%	253	2,5%	252	2,5%	8 572	83,6%	10 256	14,2%	-	-	-	-
Households	2 413	8,2%	536	1,8%	528	1,8%	25 900	88,2%	29 377	40,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 774	5,2%	955	1,3%	961	1,3%	66 553	92,1%	72 244	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 729	99,5%	15	,5%	-	-	-	-	2 744	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 729	99,5%	15	,5%	-	-	-	-	2 744	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	356 282	149 953	42,1%	84 609	23,7%	234 562	65,8%	85 153	76,6%	(,6%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 879	1 057	56,3%	1 054	56,1%	2 111	112,3%	959	109,5%	9,9%
Sale of Goods and Rendering of Services	114	(4 632)	(4 046,0%)	27	23,7%	(4 605)	(4 022,3%)	30	404,3%	(8,2%)
Agency services	1 496	285	19,0%	340	22,7%	624	41,7%	348	41,7%	(2,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	886	52	5,9%	78	8,8%	130	14,7%	267	40,7%	(70,8%)
Interest earned from Current and Non Current Assets	13 326	1 810	13,6%	1 287	9,7%	3 097	23,2%	1 808	38,0%	(28,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	49	11	22,6%	12	24,8%	23	47,4%	11	45,9%	10,7%
Licence and permits	265	118	44,5%	103	38,8%	220	83,3%	38	158,7%	171,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	42 177	48 244	114,4%	-	-	48 244	114,4%	(1 706)	109,5%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 919	100	5,2%	247	12,9%	348	18,1%	143	(55,4%)	72,6%
Licences or permits	1 366	295	21,6%	279	20,4%	574	42,0%	242	34,6%	15,2%
Transfer and subsidies - Operational	287 766	102 591	35,7%	80 614	28,0%	183 205	63,7%	82 073	73,3%	(1,8%)
Interest	4 837	465	9,6%	568	11,8%	1 034	21,4%	1 370	39,1%	(58,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	202	(127)	(62,9%)	-	-	(127)	(62,9%)	4	-	(100,0%)
Other Gains	-	(316)	-	-	-	(316)	-	(434)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	408 157	138 196	33,9%	68 237	16,7%	206 433	50,6%	130 954	63,3%	(47,9%)
Employee related costs	133 596	25 040	18,7%	26 384	19,7%	51 424	38,5%	39 013	50,9%	(32,4%)
Remuneration of councillors	25 005	5 503	22,0%	5 503	22,0%	11 005	44,0%	7 916	56,2%	(30,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 233	349	2,8%	4 056	33,2%	4 404	36,0%	3 226	31,4%	25,7%
Debt impairment	16 904	225	1,3%	-	-	225	1,3%	711	15,2%	(100,0%)
Depreciation and amortisation	31 653	9 705	30,7%	-	-	9 705	30,7%	27 110	60,9%	(100,0%)
Interest	-	773	-	-	-	773	-	-	-	-
Contracted services	82 833	45 889	55,4%	12 139	14,7%	58 028	70,1%	11 404	52,2%	6,4%
Transfers and subsidies	6 403	172	2,7%	419	6,5%	591	9,2%	766	77,1%	(45,3%)
Irrecoverable debts written off	-	31 144	-	-	-	31 144	-	(68)	-	(100,0%)
Operational costs	99 530	19 396	19,5%	19 738	19,8%	39 134	39,3%	40 875	74,1%	(51,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 875)	11 757	-	16 371	-	28 128	-	(45 801)	-	-
Transfers and subsidies - capital (monetary allocations)	96 095	50 911	53,0%	20 463	21,3%	71 373	74,3%	28 181	73,5%	(27,4%)
Transfers and subsidies - capital (in-kind)	-	126	-	-	-	126	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 220	62 793		36 834		99 627		(17 619)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 220	62 793		36 834		99 627		(17 619)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 220	62 793		36 834		99 627		(17 619)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 220	62 793		36 834		99 627		(17 619)		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	129 825	91 025	70,1%	29 027	22,4%	120 052	92,5%	21 641	98,7%	34,1%
National Government	88 544	87 436	98,7%	18 319	20,7%	105 754	119,4%	22 117	135,9%	(17,2%)
Provincial Government	8 000	(2 575)	(32,2%)	5 340	66,8%	2 765	34,6%	2 102	-	154,0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	96 544	84 861	87,9%	23 659	24,5%	108 520	112,4%	24 219	138,8%	(2,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 281	6 164	18,5%	5 369	16,1%	11 533	34,7%	(2 578)	26,0%	(308,2%)
Capital Expenditure Functional	129 825	176 130	135,7%	29 027	22,4%	205 157	158,0%	21 641	59,9%	34,1%
Municipal governance and administration	11 476	134 784	1 174,5%	3 446	30,0%	138 230	1 204,5%	510	30,2%	575,7%
Executive and Council	1 974	-	-	-	-	-	-	-	68,5%	-
Finance and administration	9 502	134 784	1 418,5%	3 446	36,3%	138 230	1 454,7%	510	25,5%	575,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 955	(2 507)	(15,7%)	291	1,8%	(2 216)	(13,9%)	2 304	36,3%	(87,4%)
Community and Social Services	9 712	(2 507)	(25,8%)	-	-	(2 507)	(25,8%)	2 304	40,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	233 016	100,0%
Public Safety	6 243	-	-	291	4,7%	291	4,7%	-	(10,6%)	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	83 285	35 469	42,6%	22 384	26,9%	57 853	69,5%	17 281	59,6%	29,5%
Planning and Development	14 069	(5 686)	(40,4%)	3 491	24,8%	(2 195)	(15,6%)	4 817	(67,0%)	(27,5%)
Road Transport	69 216	41 156	59,5%	18 892	27,3%	60 048	86,8%	12 464	15,3%	51,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	19 109	8 384	43,9%	2 907	15,2%	11 291	59,1%	1 546	92,7%	88,0%
Energy sources	16 870	7 385	43,8%	1 888	11,2%	9 273	55,0%	(284)	107,3%	(765,8%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 239	999	44,6%	1 019	45,5%	2 018	90,1%	1 830	45,2%	(44,3%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	417 090	152 508	36,6%	240 463	57,7%	392 971	94,2%	121 067	65,4%	98,6%
Property rates	26 006	1 396	5,4%	14 119	54,3%	15 515	59,7%	9 073	44,4%	55,6%
Service charges	1 318	-	-	-	-	-	-	237	35,2%	(100,0%)

Other revenue	7 701	2 134	27.7%	1 675	21.8%	3 810	49.5%	929	37.0%	80.2%
Transfers and Subsidies - Operational	285 970	109 667	38.3%	188 487	65.9%	298 154	104.3%	84 065	74.5%	124.2%
Transfers and Subsidies - Capital	96 095	39 311	40.9%	36 181	37.7%	75 492	78.6%	24 962	54.0%	44.9%
Interest	-	-	-	-	-	-	-	1 800	34.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(345 456)	(93 460)	27.1%	(81 532)	23.6%	(174 992)	50.7%	(112 609)	80.6%	(27.6%)
Suppliers and employees	(345 456)	(93 460)	27.1%	(81 532)	23.6%	(174 992)	50.7%	(112 609)	80.6%	(27.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 634	59 049	82.4%	158 930	221.9%	217 979	304.3%	8 458	40.3%	1 779.1%
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(149 299)	(41 425)	27.7%	(24 519)	16.4%	(65 944)	44.2%	(56 364)	94.5%	(56.5%)
Capital assets	(149 299)	(41 425)	27.7%	(24 519)	16.4%	(65 944)	44.2%	(56 364)	94.5%	(56.5%)
Net Cash from/(used) Investing Activities	(149 299)	(41 425)	27.7%	(24 519)	16.4%	(65 944)	44.2%	(56 364)	94.5%	(56.5%)
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(77 665)	17 624	(22.7%)	134 411	(173.1%)	152 035	(195.8%)	(47 906)	(121.4%)	(380.6%)
Cash/cash equivalents at the year begin:	124 982	71 601	57.3%	89 224	71.4%	71 601	57.3%	111 838	87.4%	(20.2%)
Cash/cash equivalents at the year end:	47 317	89 224	188.6%	223 635	472.6%	223 635	472.6%	63 932	39.4%	249.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 625	3.7%	930	.6%	3 498	2.3%	141 270	93.4%	151 323	87.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	.1%	361	1.6%	356	1.6%	21 510	96.7%	22 246	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 644	3.3%	1 291	.7%	3 854	2.2%	162 781	93.8%	173 569	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	2	-	16	-	2 703	3.4%	75 783	96.5%	78 505	45.2%	-	-	-	-
Commercial	3 087	7.8%	577	1.5%	446	1.1%	35 421	89.6%	39 530	22.8%	-	-	-	-
Households	2 555	4.6%	697	1.3%	706	1.3%	51 577	92.9%	55 534	32.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 644	3.3%	1 291	.7%	3 854	2.2%	162 781	93.8%	173 569	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	(693)	58.5%	(486)	41.0%	103	(8.7%)	(108)	9.2%	(1 185)	313.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(2 130)	(255.9%)	2 087	250.6%	876	105.2%	833	(220.4%)
Auditor-General	-	-	-	-	-	-	(25)	100.0%	(25)	6.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(693)	183.5%	(2 616)	692.6%	2 189	(579.5%)	742	(196.5%)	(378)	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 924 619	785 496	40,8%	341 843	17,8%	1 127 340	58,6%	362 061	62,3%	(5,6%)
Exchange Revenue										
Service charges - Electricity	857 279	147 827	17,2%	138 244	16,1%	286 071	33,4%	162 602	45,1%	(15,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	65 460	71 024	108,5%	46	1%	71 070	108,6%	252	84,5%	(81,7%)
Sale of Goods and Rendering of Services	24 525	10 323	42,1%	1 066	4,3%	11 389	46,4%	1 685	46,9%	(36,7%)
Agency services	14 118	3 635	25,7%	3 823	27,1%	7 458	52,8%	3 755	33,8%	1,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 373	10 829	42,7%	9 831	38,7%	20 660	81,4%	12 655	75,4%	(22,3%)
Interest earned from Current and Non Current Assets	8 655	2 735	31,6%	1 377	15,9%	4 111	47,5%	1 750	74,8%	(21,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 231	6 158	23,5%	6 242	23,8%	12 399	47,3%	6 052	49,3%	3,1%
Licence and permits	746	259	34,8%	349	46,7%	608	81,5%	217	69,3%	60,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 218	404	33,1%	2 861	234,8%	3 264	268,0%	738	21,4%	287,6%
Non-Exchange Revenue										
Property rates	337 919	320 622	94,9%	143	-	320 764	94,9%	(2 877)	86,9%	(105,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	94	-	(100,0%)
Fines, penalties and forfeits	31 950	4 654	14,6%	6 238	19,5%	10 893	34,1%	3 019	11,7%	106,6%
Licences or permits	1 789	408	22,8%	371	20,7%	779	43,5%	378	49,1%	(2,0%)
Transfer and subsidies - Operational	493 399	198 764	40,3%	161 736	32,8%	360 499	73,1%	159 292	74,2%	1,5%
Interest	33 653	7 901	23,5%	9 172	27,3%	17 073	50,7%	10 230	58,6%	(10,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 305	(47)	(2,0%)	346	15,0%	299	13,0%	2 217	(22 557,4%)	(84,4%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 043 877	476 065	23,3%	418 450	20,5%	894 515	43,8%	401 679	48,2%	4,2%
Employee related costs	676 037	162 151	24,0%	166 294	24,6%	328 445	48,6%	162 964	50,8%	2,0%
Remuneration of councillors	35 297	7 863	22,3%	7 959	22,5%	15 822	44,8%	8 598	46,6%	(7,4%)
Bulk purchases - electricity	666 462	188 082	28,2%	126 621	19,0%	314 703	47,2%	122 534	59,1%	3,3%
Inventory consumed	22 196	5 978	26,9%	7 996	36,0%	13 973	63,0%	8 599	41,9%	(7,0%)
Debt impairment	180 414	33 193	18,4%	-	-	33 193	18,4%	-	-	-
Depreciation and amortisation	174 153	33 710	19,4%	33 587	19,3%	67 297	38,6%	20 166	23,3%	66,6%
Interest	300	21	7,0%	761	253,5%	782	260,5%	6 877	79,7%	(88,9%)
Contracted services	89 586	17 290	19,3%	31 727	35,4%	49 017	54,7%	20 499	43,5%	54,8%
Transfers and subsidies	100	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	30 615	-	-	-	-	-	-	-	-	-
Operational costs	168 717	27 768	16,5%	43 507	25,8%	71 276	42,2%	51 444	44,1%	(15,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	7	-	-	-	7	-	-	-	-
Surplus/(Deficit)	(119 258)	309 431	-	(76 607)	-	232 824	-	(39 619)	-	-
Transfers and subsidies - capital (monetary allocations)	169 129	61 956	36,6%	50 681	30,0%	112 637	66,6%	61 524	35,9%	(17,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 871	371 387	-	(25 926)	-	345 461	-	21 905	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 871	371 387	-	(25 926)	-	345 461	-	21 905	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 871	371 387	-	(25 926)	-	345 461	-	21 905	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 871	371 387	-	(25 926)	-	345 461	-	21 905	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	199 507	59 631	29,9%	26 175	13,1%	85 806	43,0%	48 019	23,6%	(45,5%)
National Government	143 017	51 876	36,3%	20 534	14,4%	72 411	50,6%	32 766	36,7%	(37,3%)
Provincial Government	26 262	2 176	8,3%	2 757	10,5%	4 933	18,8%	11 566	10,6%	(76,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	(119)	-	(100,0%)
Transfers recognised - capital	169 279	54 053	31,9%	23 291	13,8%	77 344	45,7%	44 214	23,5%	(47,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 228	5 578	18,5%	2 884	9,5%	8 462	28,0%	3 805	25,5%	(24,2%)
Capital Expenditure Functional	199 507	59 631	29,9%	50 921	25,5%	110 552	55,4%	74 633	37,9%	(31,8%)
Municipal governance and administration	4 350	(573)	(13,2%)	24 964	573,9%	24 391	560,7%	30 456	366,2%	(18,0%)
Executive and Council	120	-	-	-	-	-	-	87	17,2%	(100,0%)
Finance and administration	4 230	(573)	(13,5%)	24 964	590,2%	24 391	576,6%	30 369	365,9%	(17,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 012	946	3,8%	1 404	5,6%	2 350	9,4%	8 697	7,4%	(83,9%)
Community and Social Services	150	-	-	-	-	-	-	64	10,7%	(100,0%)
Sport And Recreation	2 600	-	-	22	8%	22	8%	(30)	-	(173,7%)
Public Safety	1 000	-	-	132	13,2%	132	13,2%	238	14,4%	(44,7%)
Housing	21 262	946	4,5%	1 250	5,9%	2 196	10,3%	8 424	7,4%	(85,2%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	144 037	51 780	35,9%	20 552	14,3%	72 332	50,2%	30 857	36,0%	(33,4%)
Planning and Development	5 874	2 189	37,3%	2 047	34,9%	4 236	72,1%	2 970	30,1%	(31,1%)
Road Transport	138 163	49 591	35,9%	18 504	13,4%	68 096	49,3%	27 888	36,5%	(33,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 108	7 477	28,6%	4 002	15,3%	11 479	44,0%	4 623	38,1%	(13,4%)
Energy sources	21 108	7 477	35,4%	3 095	14,7%	10 572	50,1%	4 623	41,2%	(33,1%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 000	-	-	561	28,1%	561	28,1%	-	-	(100,0%)
Waste Management	3 000	-	-	346	11,5%	346	11,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	1 925 459	904 068	47,0%	632 264	32,8%	1 536 332	79,8%	853 935	62,7%	(26,0%)
Property rates	270 111	31 848	11,8%	32 132	11,9%	63 980	23,7%	43 372	35,2%	(25,9%)
Service charges	926 000	166 180	17,9%	252 560	27,3%	418 740	45,2%	201 548	48,4%	25,3%

Other revenue	59 127	37 857	64.0%	48 821	82.6%	86 679	146.6%	357 021	147.4%	(86.3%)
Transfers and Subsidies - Operational	478 389	280 480	58.6%	200 585	41.9%	481 064	100.6%	172 421	83.2%	16.3%
Transfers and Subsidies - Capital	169 129	385 056	227.7%	97 113	57.4%	482 169	285.1%	78 252	29.1%	24.1%
Interest	22 703	2 647	11.7%	1 053	4.6%	3 699	16.3%	1 321	41.4%	(20.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 792 486)	(245 068)	13.7%	(409 171)	22.8%	(654 239)	36.5%	(415 712)	50.7%	(1.6%)
Suppliers and employees	(1 792 186)	(245 068)	13.7%	(409 171)	22.8%	(654 239)	36.5%	(415 712)	51.3%	(1.6%)
Finance charges	(300)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	132 973	659 000	495.6%	223 093	167.8%	882 094	663.4%	438 223	100.8%	(49.1%)
Cash Flow from Investing Activities										
Receipts	2 305	-	-	630	27.3%	630	27.3%	2 360	(24 004.8%)	(73.3%)
Proceeds on disposal of PPE	2 305	-	-	630	27.3%	630	27.3%	2 360	(24 004.8%)	(73.3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(229 433)	(665 626)	290.1%	(354 574)	154.5%	(1 020 200)	444.7%	(324 163)	129.6%	9.4%
Capital assets	(229 433)	(665 626)	290.1%	(354 574)	154.5%	(1 020 200)	444.7%	(324 163)	129.6%	9.4%
Net Cash from/(used) Investing Activities	(227 129)	(665 626)	293.1%	(353 944)	155.8%	(1 019 570)	448.9%	(321 803)	128.8%	10.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(301)	-	(1 388)	-	(1 689)	-	(5 249)	-	(73.6%)
Repayment of borrowing	-	(301)	-	(1 388)	-	(1 689)	-	(5 249)	-	(73.6%)
Net Cash from/(used) Financing Activities	-	(301)	-	(1 388)	-	(1 689)	-	(5 249)	-	(73.6%)
Net Increase/(Decrease) in cash held	(94 155)	(6 927)	7.4%	(132 238)	140.4%	(139 165)	147.8%	111 171	64.2%	(219.0%)
Cash/cash equivalents at the year begin:	55 681	67 191	120.7%	60 264	108.2%	67 191	120.7%	99 509	98.1%	(39.4%)
Cash/cash equivalents at the year end:	(38 474)	60 264	(156.6%)	(71 975)	187.1%	(71 975)	187.1%	210 680	72.3%	(134.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 485	29.5%	11 297	8.7%	6 871	5.3%	73 660	56.5%	130 313	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	109 339	17.9%	11 608	1.9%	10 119	1.7%	478 850	78.5%	609 916	46.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	36 903	10.2%	5 940	1.6%	5 165	1.4%	313 685	86.7%	361 693	27.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 922	1.4%	2 529	1.2%	2 429	1.1%	208 337	96.4%	216 217	16.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	2 113	100.0%	2 113	2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	187 650	14.2%	31 375	2.4%	24 584	1.9%	1 076 644	81.5%	1 320 253	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20 297	7.6%	8 139	3.1%	6 961	2.6%	231 351	86.7%	266 747	20.2%	-	-	-	-
Commercial	81 088	30.9%	9 957	3.8%	5 646	2.1%	166 033	63.2%	262 724	19.9%	-	-	-	-
Households	86 264	10.9%	13 279	1.7%	11 978	1.5%	679 260	85.9%	790 782	59.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	187 650	14.2%	31 375	2.4%	24 584	1.9%	1 076 644	81.5%	1 320 253	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	43 485	42.1%	52 185	50.5%	(2 172)	(2.1%)	9 885	9.6%	103 383	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	43 485	42.1%	52 185	50.5%	(2 172)	(2.1%)	9 885	9.6%	103 383	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	1 893 036	622 653	32,9%	532 527	28,1%	1 155 181	61,0%	499 181	62,2%	6,7%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	302 811	40 267	13,3%	61 922	20,4%	102 190	33,7%	56 622	41,3%	9,4%	
Service charges - Waste Water Management	142 876	19 204	13,4%	19 355	13,5%	38 559	27,0%	18 050	26,5%	7,2%	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	34 966	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	23 775	11 017	46,3%	11 520	48,5%	22 537	94,8%	13 859	119,4%	(16,9%)	
Interest earned from Current and Non Current Assets	55 500	23 056	41,5%	16 940	30,5%	39 995	72,1%	12 951	85,1%	30,8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	242	31	12,8%	31	12,7%	62	25,5%	36	30,7%	(14,7%)	
Non-Exchange Revenue											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	140	-	-	-	140	-	135	-	(100,0%)	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	500	55	11,0%	90	18,0%	145	29,0%	-	-	(100,0%)	
Transfer and subsidies - Operational	1 331 067	527 777	39,7%	422 670	31,8%	950 448	71,4%	397 527	71,6%	6,3%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	1 300	1 106	85,1%	-	-	1 106	85,1%	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 820 694	534 207	29,3%	387 956	21,3%	922 163	50,6%	430 423	41,8%	(9,9%)	
Employee related costs	848 906	187 136	22,0%	189 164	22,3%	376 300	44,3%	180 602	43,3%	4,7%	
Remuneration of councillors	28 105	5 708	20,3%	5 521	19,6%	11 229	40,0%	6 735	45,2%	(18,0%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	125 053	12 091	9,7%	41 231	33,0%	53 322	42,6%	23 846	39,8%	72,9%	
Debt impairment	107 508	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	172 017	-	-	-	-	-	-	86 314	49,8%	(100,0%)	
Interest	550	-	-	-	-	-	-	77	14,0%	(100,0%)	
Contracted services	197 558	24 049	12,2%	47 256	23,9%	71 305	36,1%	34 403	32,1%	37,4%	
Transfers and subsidies	80 063	14 654	18,3%	28 710	35,9%	43 364	54,2%	22 770	50,7%	26,1%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	260 935	290 570	111,4%	76 073	29,2%	366 643	140,5%	75 675	55,8%	,5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	72 343	88 446	-	144 572	-	233 018	-	68 758	-	-	
Transfers and subsidies - capital (monetary allocations)	1 232 925	30 000	2,4%	-	-	30 000	2,4%	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 305 268	118 446		144 572		263 018		68 758			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	1 305 268	118 446		144 572		263 018		68 758			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 305 268	118 446		144 572		263 018		68 758			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 305 268	118 446		144 572		263 018		68 758			

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Capital Revenue and Expenditure											
Source of Finance		1 369 537	184 904	13,5%	287 597	21,0%	472 501	34,5%	304 631	36,4%	(5,6%)
National Government		1 225 925	178 908	14,6%	277 860	22,7%	456 768	37,3%	295 347	37,7%	(5,9%)
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		60 651	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 286 576	178 908	13,9%	277 860	21,6%	456 768	35,5%	295 347	36,2%	(5,9%)
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		82 961	5 996	7,2%	9 737	11,7%	15 733	19,0%	9 284	42,0%	4,9%
Capital Expenditure Functional		1 369 537	184 904	13,5%	287 597	21,0%	472 501	34,5%	304 631	36,4%	(5,6%)
Municipal governance and administration		25 060	1 217	4,9%	7 218	28,8%	8 435	33,7%	6 352	42,7%	13,6%
Executive and Council		-	-	-	-	-	-	-	-	-	-
Finance and administration		25 060	1 217	4,9%	7 218	28,8%	8 435	33,7%	6 352	42,7%	13,6%
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and Public Safety		136 000	2 300	1,7%	5 299	3,9%	7 599	5,6%	19 554	19,6%	(72,9%)
Community and Social Services		-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-
Public Safety		6 000	-	-	-	-	-	-	-	-	-
Housing		130 000	2 300	1,8%	5 299	4,1%	7 599	5,8%	19 554	20,1%	(72,9%)
Health		-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		82 095	4 769	5,8%	74	,1%	4 843	5,9%	2 706	17,3%	(97,3%)
Planning and Development		60 651	-	-	-	-	-	-	-	-	-
Road Transport		21 444	4 769	22,2%	74	,3%	4 843	22,6%	2 706	83,6%	(97,3%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-
Trading Services		1 126 382	176 618	15,7%	275 006	24,4%	451 624	40,1%	276 018	40,6%	(,4%)
Energy sources		-	-	-	-	-	-	-	-	-	-
Water Management		1 126 382	176 618	15,7%	275 006	24,4%	451 624	40,1%	276 018	40,6%	(,4%)
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	2 898 302	989 508	34,1%	1 033 576	35,7%	2 023 084	69,8%	1 047 930	69,4%	(1,4%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	334 455	55 140	16,5%	64 866	19,4%	120 006	35,9%	62 260	40,0%	4,2%	

Other revenue	133 656	56 704	42,4%	52 078	39,0%	108 781	81,4%	23 779	31,6%	119,0%
Transfers and Subsidies - Operational	1 271 766	530 460	41,7%	423 633	33,3%	954 093	75,0%	399 258	75,0%	6,1%
Transfers and Subsidies - Capital	1 102 925	324 149	29,4%	476 059	43,2%	800 208	72,6%	549 681	78,3%	(13,4%)
Interest	55 500	23 056	41,5%	16 940	30,5%	39 995	72,1%	12 951	85,1%	30,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 505 374)	(566 149)	37,6%	(721 979)	48,0%	(1 288 128)	85,6%	(682 639)	96,4%	5,8%
Suppliers and employees	(1 505 374)	(566 149)	37,6%	(721 979)	48,0%	(1 288 128)	85,6%	(682 639)	96,4%	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 392 928	423 359	30,4%	311 597	22,4%	734 956	52,8%	365 290	46,7%	(14,7%)
Cash Flow from Investing Activities										
Receipts	1 300	1 106	85,1%	-	-	1 106	85,1%	-	-	-
Proceeds on disposal of PPE	1 300	1 106	85,1%	-	-	1 106	85,1%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 369 537)	(184 904)	13,5%	(287 597)	21,0%	(472 501)	34,5%	(304 631)	36,4%	(5,6%)
Capital assets	(1 369 537)	(184 904)	13,5%	(287 597)	21,0%	(472 501)	34,5%	(304 631)	36,4%	(5,6%)
Net Cash from/(used) Investing Activities	(1 368 237)	(183 797)	13,4%	(287 597)	21,0%	(471 395)	34,5%	(304 631)	36,4%	(5,6%)
Cash Flow from Financing Activities										
Receipts	450	76	17,0%	-	-	76	17,0%	(377)	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	(377)	-	(100,0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	450	76	17,0%	-	-	76	17,0%	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	450	76	17,0%	-	-	76	17,0%	(377)	-	(100,0%)
Net Increase/(Decrease) in cash held	25 140	239 638	953,2%	24 000	95,5%	263 638	1 048,7%	60 283	159,5%	(60,2%)
Cash/cash equivalents at the year begin:	529 011	754 666	144,5%	1 004 304	189,8%	754 666	144,5%	616 204	114,9%	63,0%
Cash/cash equivalents at the year end:	554 152	1 004 304	181,2%	1 028 304	185,6%	1 028 304	185,6%	676 487	125,8%	52,0%

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	55 253	7,5%	23 848	3,2%	18 149	2,5%	640 056	86,8%	737 306	92,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 505	14,9%	2 319	4,1%	2 009	3,5%	44 251	77,5%	57 084	7,2%	-	-	-	-
Total By Income Source	63 758	8,0%	26 167	3,3%	20 158	2,5%	684 307	86,1%	794 390	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 055	16,3%	7 832	7,1%	3 117	2,8%	82 032	73,9%	111 035	14,0%	-	-	-	-
Commercial	16 485	7,1%	5 973	2,6%	4 966	2,2%	204 171	88,1%	231 625	29,2%	-	-	-	-
Households	20 713	5,2%	10 043	2,5%	10 036	2,5%	353 854	89,7%	394 646	49,7%	-	-	-	-
Other	8 505	14,9%	2 319	4,1%	2 009	3,5%	44 251	77,5%	57 084	7,2%	-	-	-	-
Total By Customer Group	63 758	8,0%	26 167	3,3%	20 158	2,5%	684 307	86,1%	794 390	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	336	1,3%	-	-	-	-	25 011	98,7%	25 348	70,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 470	91,1%	78	,8%	135	1,5%	619	6,7%	9 302	26,0%
Auditor-General	1 107	100,0%	-	-	-	-	-	-	1 107	3,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 913	27,7%	78	,2%	135	,4%	25 631	71,7%	35 756	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	594 610	230 005	38,7%	164 649	27,7%	394 654	66,4%	160 094	66,5%	2,8%
Exchange Revenue										
Service charges - Electricity	91 308	24 509	26,8%	23 463	25,7%	47 972	52,5%	19 908	53,1%	17,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 526	2 984	19,2%	2 984	19,2%	5 968	38,4%	2 946	38,0%	1,3%
Sale of Goods and Rendering of Services	26 470	9 200	34,8%	10 691	40,4%	19 891	75,1%	464	10,8%	2 205,8%
Agency services	1 800	400	22,2%	441	24,5%	841	46,7%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	475	21,6%	600	27,3%	1 075	48,8%	435	32,9%	37,8%
Interest earned from Current and Non Current Assets	28 813	6 124	21,3%	4 053	14,1%	10 177	35,3%	4 985	38,4%	(18,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 220	473	21,3%	506	22,8%	979	44,1%	398	51,1%	27,0%
Licence and permits	4 434	619	14,0%	459	10,3%	1 078	24,3%	1 123	45,4%	(59,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	905	2	2%	1	2%	4	4%	81	15,1%	(98,2%)
Non-Exchange Revenue										
Property rates	61 937	42 477	68,6%	6 699	10,8%	49 175	79,4%	7 463	76,6%	(10,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 048	359	11,8%	446	14,6%	805	26,4%	614	4,8%	(27,4%)
Licences or permits	25	0	1,0%	(0)	(1,0%)	(0)	-	14	64,0%	(101,7%)
Transfer and subsidies - Operational	331 654	138 277	41,7%	109 165	32,9%	247 442	74,6%	118 159	74,9%	(7,6%)
Interest	24 270	4 106	16,9%	5 142	21,2%	9 247	38,1%	4 033	-	27,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	(530)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	594 624	120 161	20,2%	160 711	27,0%	280 872	47,2%	167 700	51,0%	(4,2%)
Employee related costs	186 701	43 293	23,2%	44 794	24,0%	88 087	47,2%	40 096	43,7%	11,7%
Remuneration of councillors	24 666	5 833	23,6%	5 803	23,5%	11 637	47,2%	6 606	46,7%	(12,2%)
Bulk purchases - electricity	98 000	24 717	25,2%	23 303	23,8%	48 020	49,0%	21 775	58,7%	7,0%
Inventory consumed	7 033	690	9,8%	2 047	29,1%	2 737	38,9%	2 093	48,4%	(2,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 322	-	-	32 626	146,2%	32 626	146,2%	31 380	59,4%	4,0%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	170 818	32 449	19,0%	40 269	23,6%	72 718	42,6%	42 378	56,8%	(5,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 500	-	-	-	-	-	-	-	-	-
Operational costs	78 784	13 179	16,7%	11 869	15,1%	25 047	31,8%	23 394	48,0%	(49,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	(23)	-	(100,0%)
Surplus/(Deficit)	(14)	109 844	-	3 938	-	113 782	-	(7 606)	-	-
Transfers and subsidies - capital (monetary allocations)	82 490	25 668	31,1%	34 764	42,1%	60 432	73,3%	18 606	41,2%	86,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 476	135 512		38 702		174 214		11 000		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	82 476	135 512		38 702		174 214		11 000		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 476	135 512		38 702		174 214		11 000		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 476	135 512		38 702		174 214		11 000		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	163 365	37 996	23,3%	40 658	24,9%	78 655	48,1%	31 819	31,0%	27,8%
National Government	82 190	23 115	28,1%	29 737	36,2%	52 851	64,3%	15 432	34,9%	92,7%
Provincial Government	300	75	24,9%	188	62,8%	263	87,7%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	82 490	23 189	28,1%	29 925	36,3%	53 115	64,4%	15 432	34,5%	93,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 875	14 807	18,3%	10 733	13,3%	25 540	31,6%	16 387	27,0%	(34,5%)
Capital Expenditure Functional	163 365	37 996	23,3%	40 658	24,9%	78 655	48,1%	31 819	31,0%	27,8%
Municipal governance and administration	7 637	519	6,8%	137	1,8%	656	8,6%	625	22,9%	(78,1%)
Executive and Council	-	-	-	-	-	-	-	-	28,0%	-
Finance and administration	7 637	519	6,8%	137	1,8%	656	8,6%	625	22,8%	(78,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 150	75	1,5%	606	11,8%	680	13,2%	362	4,2%	67,1%
Community and Social Services	2 350	75	3,2%	606	25,8%	680	29,0%	77	6,1%	682,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 800	-	-	-	-	-	-	285	3,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	133 308	26 913	20,2%	39 892	29,9%	66 805	50,1%	26 308	30,7%	51,6%
Planning and Development	18 855	1 003	5,3%	1 288	6,8%	2 290	12,1%	25	19,8%	5 002,2%
Road Transport	114 453	25 910	22,6%	38 604	33,7%	64 515	56,4%	26 282	31,4%	46,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 270	10 489	60,7%	24	,1%	10 513	60,9%	4 524	55,0%	(99,5%)
Energy sources	14 420	10 406	72,2%	-	-	10 406	72,2%	4 496	71,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 850	83	2,9%	24	,8%	107	3,8%	28	27,8%	(15,7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	697 203	264 354	37,9%	209 222	30,0%	473 575	67,9%	229 005	67,7%	(8,6%)
Property rates	52 646	16 743	31,8%	5 649	10,7%	22 392	42,5%	31 648	82,7%	(82,2%)
Service charges	90 809	26 398	29,1%	28 921	31,8%	55 319	60,9%	26 366	58,7%	9,7%

Other revenue	84 321	14 111	16,7%	16 790	19,9%	30 902	36,6%	(4 455)	11,8%	(476,9%)
Transfers and Subsidies - Operational	331 654	137 325	41,4%	109 615	33,1%	246 939	74,5%	109 935	71,1%	(,3%)
Transfers and Subsidies - Capital	82 490	63 573	77,1%	43 577	52,8%	107 149	129,9%	60 415	110,1%	(27,9%)
Interest	55 283	6 204	11,2%	4 670	8,4%	10 874	19,7%	5 096	44,0%	(8,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(565 802)	(76 995)	13,6%	(80 255)	14,2%	(157 250)	27,8%	(91 135)	35,2%	(11,9%)
Suppliers and employees	(565 802)	(76 995)	13,6%	(80 255)	14,2%	(157 250)	27,8%	(91 135)	35,2%	(11,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	131 401	187 359	142,6%	128 967	98,1%	316 325	240,7%	137 870	163,6%	(6,5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(163 365)	(43 248)	26,5%	(41 033)	25,1%	(84 281)	51,6%	(35 487)	34,5%	15,6%
Capital assets	(163 365)	(43 248)	26,5%	(41 033)	25,1%	(84 281)	51,6%	(35 487)	34,5%	15,6%
Net Cash from(used) Investing Activities	(163 365)	(43 248)	26,5%	(41 033)	25,1%	(84 281)	51,6%	(35 487)	34,5%	15,6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 964)	144 111	(450,9%)	87 934	(275,1%)	232 045	(726,0%)	102 383	(4 526,4%)	(14,1%)
Cash/cash equivalents at the year begin:	262 801	269 900	102,7%	414 011	157,5%	269 900	102,7%	383 728	87,4%	7,9%
Cash/cash equivalents at the year end:	230 836	414 011	179,4%	501 944	217,4%	501 944	217,4%	486 111	167,5%	3,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 724	27,5%	2 148	10,3%	1 790	8,6%	11 136	53,5%	20 797	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 976	1,7%	988	,8%	758	6%	113 435	96,8%	117 158	39,7%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	883	2,6%	546	1,6%	470	1,4%	32 507	94,5%	34 406	11,7%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 911	2,4%	1 880	2,4%	1 920	2,4%	73 871	92,8%	79 582	27,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	234	,5%	81	,2%	89	,2%	42 641	99,1%	43 046	14,6%	(1 055)	(2,5%)	-	-
Total By Income Source	10 727	3,6%	5 644	1,9%	5 027	1,7%	273 598	92,7%	294 996	100,0%	(1 054)	(,4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 222	3,0%	3 616	2,5%	3 304	2,3%	131 201	92,2%	142 343	48,3%	-	-	-	-
Commercial	5 828	6,9%	1 368	1,6%	1 067	1,3%	75 640	90,2%	83 903	28,4%	(581)	(,7%)	-	-
Households	677	1,0%	660	1,0%	656	1,0%	66 757	97,1%	68 751	23,3%	(472)	(,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 727	3,6%	5 644	1,9%	5 027	1,7%	273 598	92,7%	294 996	100,0%	(1 054)	(,4%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	410 936	199 863	48,6%	127 113	30,9%	326 976	79,6%	109 308	75,3%	16,3%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 483	367	24,7%	365	24,6%	731	49,3%	331	44,7%	10,2%
Sale of Goods and Rendering of Services	13 434	5 475	40,8%	20 351	151,5%	25 826	192,3%	2 507	36,8%	711,8%
Agency services	2 900	550	19,0%	517	17,8%	1 067	36,8%	306	24,5%	69,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	199	-	154	-	353	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	10 580	2 655	25,1%	2 091	19,8%	4 747	44,9%	2 357	51,3%	(11,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 355	620	8,4%	752	10,2%	1 372	18,6%	732	28,1%	2,7%
Licence and permits	1 765	572	32,4%	551	31,2%	1 123	63,6%	515	60,6%	7,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 313	1 037	44,8%	(935)	(40,4%)	102	4,4%	225	7,0%	(515,3%)
Non-Exchange Revenue										
Property rates	66 904	62 542	93,5%	2 750	4,1%	65 291	97,6%	3 048	120,8%	(9,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 527	273	6,0%	247	5,4%	520	11,5%	256	18,5%	(3,7%)
Licences or permits	200	44	22,2%	83	41,5%	127	63,6%	85	140,1%	(2,4%)
Transfer and subsidies - Operational	297 276	123 897	41,7%	98 076	33,0%	221 973	74,7%	97 532	74,5%	6%
Interest	2 200	1 632	74,2%	2 111	95,9%	3 743	170,1%	1 415	-	49,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 823	92 134	20,3%	114 413	25,3%	206 547	45,6%	105 251	40,6%	8,7%
Employee related costs	106 006	23 006	21,7%	25 315	23,9%	48 321	45,6%	26 586	51,5%	(4,8%)
Remuneration of councillors	25 563	5 779	22,6%	5 352	20,9%	11 131	43,5%	5 918	44,9%	(9,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 494	2 383	22,7%	935	8,9%	3 318	31,6%	2 232	54,6%	(58,1%)
Debt impairment	5 419	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	89 550	15 691	17,5%	15 618	17,4%	31 308	35,0%	16 157	28,5%	(3,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	115 420	28 692	24,9%	43 151	37,4%	71 843	62,2%	26 242	42,8%	64,4%
Transfers and subsidies	17 097	6 824	39,9%	3 454	20,2%	10 278	60,1%	8 517	57,7%	(59,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	(0)	-	(100,0%)
Operational costs	83 275	9 759	11,7%	20 588	24,7%	30 347	36,4%	19 598	41,5%	5,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 886)	107 730	-	12 699	-	120 429	-	4 057	-	-
Transfers and subsidies - capital (monetary allocations)	145 744	22 624	15,5%	20 119	13,8%	42 742	29,3%	31 477	27,4%	(36,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	103 858	130 353	-	32 818	-	163 171	-	35 534	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	103 858	130 353	-	32 818	-	163 171	-	35 534	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	103 858	130 353	-	32 818	-	163 171	-	35 534	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	103 858	130 353	-	32 818	-	163 171	-	35 534	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	215 003	27 570	12,8%	39 334	18,3%	66 905	31,1%	33 613	20,8%	17,0%
National Government	83 944	20 671	24,6%	19 050	22,7%	39 721	47,3%	29 296	60,3%	(35,0%)
Provincial Government	61 920	-	-	76	,1%	76	,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	145 864	20 671	14,2%	19 126	13,1%	39 797	27,3%	29 296	25,4%	(34,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	69 139	6 900	10,0%	20 208	29,2%	27 108	39,2%	4 318	7,9%	368,1%
Capital Expenditure Functional	215 003	27 570	12,8%	39 334	18,3%	66 905	31,1%	33 613	20,8%	17,0%
Municipal governance and administration	8 500	1 332	15,7%	504	5,9%	1 836	21,6%	287	20,8%	75,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 500	1 332	15,7%	504	5,9%	1 836	21,6%	287	21,9%	75,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 840	9 156	41,9%	3 167	14,5%	12 322	56,4%	3 606	33,4%	(12,2%)
Community and Social Services	15 600	9 142	58,6%	3 031	19,4%	12 173	78,0%	3 371	53,0%	(10,1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	6 240	14	,2%	136	2,2%	149	2,4%	234	2,3%	(42,1%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	183 943	16 762	9,1%	35 433	19,3%	52 195	28,4%	29 490	19,3%	20,2%
Planning and Development	67 500	2 633	3,9%	806	1,2%	3 439	5,1%	-	-	(100,0%)
Road Transport	116 443	14 129	12,1%	34 627	29,7%	48 756	41,9%	29 490	38,2%	17,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	720	320	44,4%	231	32,1%	551	76,5%	230	38,3%	,4%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	720	320	44,4%	231	32,1%	551	76,5%	230	38,3%	,4%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	595 603	184 243	30,9%	153 909	25,8%	338 152	56,8%	352 592	56,1%	(56,3%)
Property rates	61 552	11 738	19,1%	1 177	1,9%	12 916	21,0%	35 778	77,9%	(96,7%)
Service charges	1 364	245	18,0%	171	12,5%	416	30,5%	291	21,3%	(41,3%)

Other revenue	76 888	9 445	12,3%	7 864	10,2%	17 309	22,5%	2 619	3,7%	200,2%
Transfers and Subsidies - Operational	297 276	128 949	43,4%	101 918	34,3%	230 867	77,7%	234 257	74,6%	(56,5%)
Transfers and Subsidies - Capital	145 744	31 489	21,6%	40 955	28,1%	72 444	49,7%	77 891	40,6%	(47,4%)
Interest	12 780	2 377	18,6%	1 824	14,3%	4 201	32,9%	1 755	38,2%	3,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(357 854)	(90 991)	25,4%	(102 957)	28,8%	(193 949)	54,2%	(59 411)	32,4%	73,3%
Suppliers and employees	(340 757)	(90 991)	26,7%	(102 957)	30,2%	(193 949)	56,9%	(59 411)	33,8%	73,3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 097)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	237 749	93 252	39,2%	50 952	21,4%	144 203	60,7%	293 181	84,7%	(82,6%)
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	(215 003)	(45 176)	21,0%	(41 024)	19,1%	(86 200)	40,1%	(43 204)	35,5%	(5,0%)
Capital assets	(215 003)	(45 176)	21,0%	(41 024)	19,1%	(86 200)	40,1%	(43 204)	35,5%	(5,0%)
Net Cash from/(used) Investing Activities	(215 003)	(45 176)	21,0%	(41 024)	19,1%	(86 200)	40,1%	(43 204)	35,5%	(5,0%)
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	22 746	48 075	211,4%	9 928	43,6%	58 004	255,0%	249 977	527,5%	(96,0%)
Cash/cash equivalents at the year begin:	120 964	91 015	75,2%	139 266	115,1%	91 015	75,2%	(30 678)	84,1%	(554,0%)
Cash/cash equivalents at the year end:	143 710	139 266	96,9%	149 194	103,8%	149 194	103,8%	219 299	202,9%	(32,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	908	1,0%	754	,9%	680	,8%	85 573	97,3%	87 915	76,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128	1,6%	118	1,5%	111	1,4%	7 693	95,6%	8 050	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	760	3,9%	754	3,8%	749	3,8%	17 395	88,5%	19 659	17,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	101	100,0%	101	,1%	-	-	-	-
Total By Income Source	1 797	1,6%	1 626	1,4%	1 540	1,3%	110 762	95,7%	115 725	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	490	,8%	491	,8%	490	,8%	59 639	97,6%	61 110	52,8%	-	-	-	-
Commercial	903	2,5%	759	2,1%	697	1,9%	34 274	93,6%	36 633	31,7%	-	-	-	-
Households	404	2,2%	376	2,1%	354	2,0%	16 849	93,7%	17 982	15,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 797	1,6%	1 626	1,4%	1 540	1,3%	110 762	95,7%	115 725	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 070	100,0%	-	-	-	-	0	-	1 070	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 070	100,0%	-	-	-	-	0	-	1 070	100,0%

Contact Details

Municipal Manager	Mr Gp Tobela Nota	039 255 8508
Chief Financial Officer	Mr Khuluwe Mehlomakhulu	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	534 006	226 549	42,4%	159 370	29,8%	385 919	72,3%	167 462	70,9%	(4,8%)
Exchange Revenue										
Service charges - Electricity	55 986	13 205	23,6%	13 732	24,5%	26 937	48,1%	12 389	47,1%	10,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 200	1 330	25,6%	1 375	26,4%	2 705	52,0%	1 215	58,5%	13,1%
Sale of Goods and Rendering of Services	22 481	10 855	48,3%	7 258	32,3%	18 114	80,6%	95	76,5%	7 504,7%
Agency services	1 499	233	15,5%	118	7,8%	350	23,4%	167	53,8%	(29,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 984	751	18,9%	875	22,0%	1 626	40,8%	1 088	58,1%	(19,5%)
Interest earned from Current and Non Current Assets	39 677	9 698	24,4%	8 556	21,6%	18 254	46,0%	9 160	71,6%	(6,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 764	1 397	24,2%	1 324	23,0%	2 721	47,2%	1 292	52,6%	2,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	405	86	21,2%	89	22,0%	175	43,2%	56	123,0%	60,9%
Non-Exchange Revenue										
Property rates	24 187	34 239	141,6%	2 965	12,3%	37 204	153,8%	1 850	91,6%	60,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	386	22	5,6%	12	3,1%	34	8,7%	10	4,7%	22,1%
Licences or permits	2 379	460	19,3%	246	10,4%	706	29,7%	132	26,5%	87,3%
Transfer and subsidies - Operational	367 150	152 467	41,5%	120 884	32,9%	273 351	74,5%	138 617	74,0%	(12,8%)
Interest	4 907	1 805	36,8%	1 936	39,5%	3 741	76,2%	1 391	50,5%	39,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	529 471	114 615	21,6%	123 891	23,4%	238 506	45,0%	97 367	38,4%	27,2%
Employee related costs	148 023	32 795	22,2%	33 029	22,3%	65 824	44,5%	31 302	45,1%	5,5%
Remuneration of councillors	31 370	6 966	22,2%	7 002	22,3%	13 968	44,5%	7 661	47,7%	(8,6%)
Bulk purchases - electricity	58 448	13 506	23,1%	12 926	22,1%	26 431	45,2%	12 569	46,6%	2,8%
Inventory consumed	8 696	1 455	16,7%	2 116	24,3%	3 571	41,1%	1 023	27,8%	106,9%
Debt impairment	6 109	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	48 219	12 633	26,2%	12 626	26,2%	25 259	52,4%	8 090	29,7%	56,1%
Interest	104	-	-	-	-	-	-	-	-	-
Contracted services	132 555	30 180	22,8%	37 222	28,1%	67 401	50,8%	19 590	34,3%	90,0%
Transfers and subsidies	5 454	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	(15)	-	-	-	(15)	-	-	-	-
Operational costs	90 493	17 096	18,9%	18 970	21,0%	36 066	39,9%	17 131	36,6%	10,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 535	111 934	-	35 479	-	147 412	-	70 095	-	-
Transfers and subsidies - capital (monetary allocations)	86 137	20 088	23,3%	22 127	25,7%	42 215	49,0%	1 547	50,6%	1 330,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 672	132 022		57 606		189 628		71 642		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 672	132 022		57 606		189 628		71 642		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 672	132 022		57 606		189 628		71 642		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 672	132 022		57 606		189 628		71 642		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	165 872	28 109	16,9%	30 228	18,2%	58 337	35,2%	12 461	29,3%	142,6%
National Government	74 320	17 738	23,9%	19 412	26,1%	37 150	50,0%	10 869	52,1%	78,6%
Provincial Government	535	37	6,9%	279	52,2%	316	59,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 854	17 775	23,7%	19 691	26,3%	37 466	50,1%	10 869	51,4%	81,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 018	10 334	11,4%	10 537	11,6%	20 871	22,9%	1 592	9,6%	562,0%
Capital Expenditure Functional	165 872	28 109	16,9%	30 228	18,2%	58 337	35,2%	12 461	29,3%	142,6%
Municipal governance and administration	9 591	-	-	1 009	10,5%	1 009	10,5%	252	7,9%	301,1%
Executive and Council	1 304	-	-	-	-	-	-	-	-	-
Finance and administration	8 287	-	-	1 009	12,2%	1 009	12,2%	252	9,0%	301,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 446	488	2,3%	3 409	15,9%	3 897	18,2%	205	8,2%	1 563,1%
Community and Social Services	21 037	451	2,1%	3 324	15,8%	3 775	17,9%	-	7,1%	(100,0%)
Sport And Recreation	409	37	9,1%	85	20,8%	122	29,9%	85	28,7%	-
Public Safety	-	-	-	-	-	-	-	120	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	130 053	27 416	21,1%	24 590	18,9%	52 006	40,0%	11 639	41,3%	111,3%
Planning and Development	30 081	966	3,2%	-	-	966	3,2%	-	-	-
Road Transport	99 972	26 450	26,5%	24 590	24,6%	51 041	51,1%	11 639	43,1%	111,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 783	206	4,3%	1 219	25,5%	1 425	29,8%	365	15,6%	234,0%
Energy sources	1 652	206	12,5%	1 219	73,8%	1 425	86,3%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 130	-	-	-	-	-	-	365	25,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	647 585	215 208	33,2%	196 082	30,3%	411 290	63,5%	175 799	65,3%	11,5%
Property rates	27 141	1 624	6,0%	11 852	43,7%	13 476	49,7%	1 635	59,1%	624,8%
Service charges	66 822	12 993	19,4%	12 650	18,9%	25 643	38,4%	11 320	45,7%	11,7%

Other revenue	82 686	17 226	20,8%	6 312	7,6%	23 538	28,5%	3 102	13,9%	103,5%
Transfers and Subsidies - Operational	367 150	151 980	41,4%	121 631	33,1%	273 612	74,5%	121 227	69,6%	3%
Transfers and Subsidies - Capital	64 108	21 454	33,5%	34 203	53,4%	55 657	86,8%	29 232	105,4%	17,0%
Interest	39 677	9 931	25,0%	9 434	23,8%	19 365	48,8%	9 283	71,6%	1,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(475 346)	(105 784)	22,3%	(116 544)	24,5%	(222 327)	46,8%	(84 715)	44,6%	37,6%
Suppliers and employees	(475 241)	(105 784)	22,3%	(114 363)	24,1%	(220 147)	46,3%	(84 715)	44,6%	35,0%
Finance charges	(104)	-	-	(2 180)	2 088,5%	(2 180)	2 088,5%	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 239	109 425	63,5%	79 539	46,2%	188 963	109,7%	91 085	111,3%	(12,7%)
Cash Flow from Investing Activities										
Receipts	-	1 709	-	(1 709)	-	-	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	1 709	-	(1 709)	-	-	-	-	-	(100,0%)
Payments	(190 043)	(32 495)	17,1%	(30 273)	15,9%	(62 768)	33,0%	(15 497)	40,1%	95,4%
Capital assets	(190 043)	(32 495)	17,1%	(30 273)	15,9%	(62 768)	33,0%	(15 497)	40,1%	95,4%
Net Cash from/(used) Investing Activities	(190 043)	(30 786)	16,2%	(31 982)	16,8%	(62 768)	33,0%	(15 497)	40,1%	106,4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 804)	78 639	(441,7%)	47 556	(267,1%)	126 195	(708,8%)	75 588	516,0%	(37,1%)
Cash/cash equivalents at the year begin:	409 706	540 101	131,8%	618 881	151,1%	540 101	131,8%	531 399	258,2%	16,5%
Cash/cash equivalents at the year end:	391 902	618 881	157,9%	666 437	170,1%	666 437	170,1%	606 986	293,5%	9,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 473	15,7%	2 007	7,0%	1 906	6,7%	20 180	70,6%	28 566	20,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 218	1,8%	668	1,0%	590	9%	64 208	96,3%	66 684	47,0%	(14)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	47	2,1%	22	1,0%	21	,9%	2 097	95,9%	2 186	1,5%	(0)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	338	100,0%	338	2%	-	-	-	-
Interest on Arrear Debtor Accounts	907	3,0%	908	3,0%	990	3,2%	27 706	90,8%	30 511	21,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	495	3,6%	337	2,4%	268	2,0%	12 647	92,0%	13 747	9,7%	(19)	(,1%)	-	-
Total By Income Source	7 140	5,0%	3 941	2,8%	3 775	2,7%	127 177	89,5%	142 032	100,0%	(33)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	768	1,0%	703	,9%	852	1,1%	75 062	97,0%	77 385	54,5%	-	-	-	-
Commercial	5 937	12,9%	2 870	6,2%	2 592	5,6%	34 738	75,3%	46 136	32,5%	-	-	-	-
Households	435	2,3%	368	2,0%	331	1,8%	17 377	93,9%	18 511	13,0%	(33)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 140	5,0%	3 941	2,8%	3 775	2,7%	127 177	89,5%	142 032	100,0%	(33)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24	100,0%	-	-	-	-	-	-	24	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24	100,0%	-	-	-	-	-	-	24	100,0%

Contact Details

Municipal Manager	Mr Luvuyo Mahliaka	039 251 0230
Chief Financial Officer	Mr Zakhela Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget	First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	321 993	92 188	28,6%	58 212	18,1%	150 400	46,7%	7 721	26,9%	653,9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	793	184	23,2%	180	22,7%	364	45,9%	189	49,6%	(4,8%)
Sale of Goods and Rendering of Services	93 801	14	-	2	-	16	-	18	8,8%	(88,3%)
Agency services	-	-	-	112	-	112	-	51	2%	121,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	193	179	92,8%	-	-	179	92,8%	119	35,9%	(100,0%)
Interest earned from Current and Non Current Assets	4 000	721	18,0%	614	15,4%	1 336	33,4%	842	41,4%	(27,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	875	121	13,8%	255	29,1%	376	43,0%	12	1,9%	2 026,6%
Licence and permits	1 235	149	12,1%	160	13,0%	309	25,0%	160	24,3%	,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 437	30	,7%	56	1,3%	86	1,9%	28	1,1%	96,5%
Non-Exchange Revenue										
Property rates	24 000	21 011	87,5%	877	3,7%	21 888	91,2%	5 902	69,4%	(85,1%)
Surcharges and Taxes	16 671	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	162	31	18,8%	25	15,6%	56	34,4%	18	51,0%	39,4%
Licences or permits	1 680	47	2,8%	8	,5%	55	3,3%	71	7,3%	(88,4%)
Transfer and subsidies - Operational	174 146	69 701	40,0%	55 921	32,1%	125 622	72,1%	311	37,9%	17 856,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	283 378	59 271	20,9%	62 316	22,0%	121 587	42,9%	51 870	30,7%	20,1%
Employee related costs	111 652	27 241	24,4%	27 995	25,1%	55 236	49,5%	16 954	16,7%	65,1%
Remuneration of councillors	14 961	3 440	23,0%	3 440	23,0%	6 881	46,0%	2 590	17,0%	32,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 750	266	7,1%	263	7,0%	529	14,1%	173	(27,0%)	52,2%
Debt impairment	2 862	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 477	7 081	16,3%	2 430	5,6%	9 511	21,9%	-	-	(100,0%)
Interest	510	127	25,0%	92	18,0%	219	43,0%	294	31,0%	(68,7%)
Contracted services	37 209	9 255	24,9%	14 604	39,2%	23 860	64,1%	20 164	57,8%	(27,6%)
Transfers and subsidies	1 051	104	9,9%	105	10,0%	209	19,9%	170	27,1%	(38,1%)
Irrecoverable debts written off	1 086	559	51,5%	-	-	559	51,5%	-	-	-
Operational costs	58 186	11 196	19,2%	13 386	23,0%	24 582	42,2%	11 524	42,6%	16,2%
Losses on disposal of Assets	7 634	-	-	-	-	-	-	-	-	-
Other Losses	1 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 615	32 917	-	(4 104)	-	28 813	-	(44 148)	-	-
Transfers and subsidies - capital (monetary allocations)	73 477	11 089	15,1%	9 738	13,3%	20 827	28,3%	4 898	38,8%	98,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 091	44 006		5 634		49 640		(39 250)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 091	44 006		5 634		49 640		(39 250)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 091	44 006		5 634		49 640		(39 250)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 091	44 006		5 634		49 640		(39 250)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	68 270	4 454	6,5%	23 141	33,9%	27 595	40,4%	(612 813)	(762,3%)	(103,8%)
National Government	55 834	1 062	1,9%	18 641	33,4%	19 702	35,3%	(55 998)	(70,3%)	(133,3%)
Provincial Government	8 696	2 473	28,4%	3 705	42,6%	6 178	71,0%	(72 044)	(654,7%)	(105,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 530	3 534	5,5%	22 346	34,6%	25 880	40,1%	(128 043)	(149,8%)	(117,5%)
Borrowing	-	-	-	-	-	-	-	(3 248)	-	(100,0%)
Internally generated funds	3 740	920	24,6%	795	21,3%	1 715	45,9%	(481 522)	(6 584,8%)	(100,2%)
Capital Expenditure Functional	68 270	4 454	6,5%	23 141	33,9%	27 595	40,4%	(612 813)	(762,3%)	(103,8%)
Municipal governance and administration	3 218	585	18,2%	419	13,0%	1 004	31,2%	(557 016)	(33 745,2%)	(100,1%)
Executive and Council	644	-	-	-	-	-	-	(250)	(87,9%)	(100,0%)
Finance and administration	2 574	585	22,7%	419	16,3%	1 004	39,0%	(556 766)	(38 851,2%)	(100,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 259	59	,6%	400	3,9%	459	4,5%	(1 172)	(7,6%)	(134,1%)
Community and Social Services	9 998	-	-	400	4,0%	400	4,0%	(1 172)	(7,7%)	(134,1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	261	59	22,6%	-	-	59	22,6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 750	3 534	6,8%	20 508	39,6%	24 042	46,5%	(55 302)	(51,0%)	(137,1%)
Planning and Development	25 259	1 071	4,2%	1 950	7,7%	3 021	12,0%	(40 098)	(211,3%)	(104,9%)
Road Transport	26 491	2 464	9,3%	18 558	70,1%	21 022	79,4%	(15 205)	15,9%	(222,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 043	276	9,1%	1 814	59,6%	2 090	68,7%	677	50,9%	168,0%
Energy sources	-	-	-	-	-	-	-	683	89,2%	(100,0%)
Water Management	-	276	-	376	-	652	-	12	2,1%	3 020,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 043	-	-	1 438	47,2%	1 438	47,2%	(18)	-	(8 152,5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	389 356	139 748	35,9%	199 700	51,3%	339 447	87,2%	(27 194)	18,0%	(834,3%)
Property rates	18 720	12 577	67,2%	286	1,5%	12 863	68,7%	451	152,8%	(36,5%)
Service charges	119	99	83,1%	92	77,6%	191	160,7%	55	313,8%	67,3%

Other revenue	118 894	3 172	2,7%	1 058	9%	4 230	3,6%	1 083	1,5%	(2,3%)
Transfers and Subsidies - Operational	174 146	90 673	52,1%	151 870	87,2%	242 544	139,3%	(9 143)	42,2%	(1 761,0%)
Transfers and Subsidies - Capital	73 477	33 227	45,2%	46 393	63,1%	79 619	108,4%	(19 640)	(38,3%)	(336,2%)
Interest	4 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(222 706)	(36 538)	16,4%	(34 389)	15,4%	(70 927)	31,8%	(26 461)	16,4%	30,0%
Suppliers and employees	(221 145)	(36 538)	16,5%	(34 389)	15,6%	(70 927)	32,1%	(26 461)	16,5%	30,0%
Finance charges	(510)	0	-	-	-	0	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 051)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	166 649	103 209	61,9%	165 311	99,2%	268 520	161,1%	(53 655)	19,0%	(408,1%)
Cash Flow from Investing Activities										
Receipts	-	4 092	-	-	-	4 092	-	-	-	-
Proceeds on disposal of PPE	-	4 092	-	-	-	4 092	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(78 510)	-	-	-	-	-	-	-	-	-
Capital assets	(78 510)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(78 510)	4 092	(5,2%)	-	-	4 092	(5,2%)	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	(1 272)	18,2%	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	(1 272)	-	(100,0%)	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	4 280	(1 400)	(32,7%)	(980)	(22,9%)	(2 380)	(55,6%)	-	(100,0%)	
Repayment of borrowing	4 280	(1 400)	(32,7%)	(980)	(22,9%)	(2 380)	(55,6%)	-	(100,0%)	
Net Cash from/(used) Financing Activities	4 280	(1 400)	(32,7%)	(980)	(22,9%)	(2 380)	(55,6%)	(1 272)	-	(22,9%)
Net Increase/(Decrease) in cash held	92 419	105 902	114,6%	164 331	177,8%	270 233	292,4%	(54 926)	29,6%	(399,2%)
Cash/cash equivalents at the year begin:	24 912	0	-	105 975	425,4%	0	-	123 623	3%	(14,3%)
Cash/cash equivalents at the year end:	117 332	105 975	90,3%	270 233	230,3%	270 233	230,3%	68 342	45,3%	295,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	291	5%	257	5%	206	4%	52 451	98,6%	53 205	82,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	137	1,5%	126	1,4%	102	1,1%	8 621	95,9%	8 986	13,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89	10,3%	80	9,2%	75	8,6%	623	71,9%	867	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 648	100,0%	1 648	2,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	12	100,0%	12	-	-	-	-	-
Total By Income Source	517	8%	463	7%	383	6%	63 354	97,9%	64 717	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	43	2%	42	2%	23	1%	21 728	99,5%	21 836	33,7%	-	-	-	-
Commercial	242	1,5%	211	1,3%	193	1,2%	15 615	96,0%	16 261	25,1%	-	-	-	-
Households	186	1,0%	171	9%	132	7%	18 002	97,4%	18 491	28,6%	-	-	-	-
Other	46	6%	39	5%	35	4%	8 009	98,5%	8 129	12,6%	-	-	-	-
Total By Customer Group	517	8%	463	7%	383	6%	63 354	97,9%	64 717	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1)	(4,4%)	20	104,1%	-	-	0	3%	19	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1)	(4,4%)	20	104,1%	-	-	0	3%	19	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 138 659	396 965	34,9%	327 016	28,7%	723 981	63,6%	310 392	62,1%	5,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	40 293	7 961	19,8%	9 751	24,2%	17 712	44,0%	8 224	41,2%	18,6%
Service charges - Waste Water Management	7 675	1 766	23,0%	1 729	22,5%	3 495	45,5%	1 328	50,1%	30,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 185	526	24,1%	239	10,9%	765	35,0%	1 067	173,7%	(77,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	95 927	29 316	30,6%	27 788	29,0%	57 104	59,5%	27 771	60,3%	,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	129 782	6 083	4,7%	(12)	-	6 071	4,7%	316	,4%	(103,7%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	858	-	438	-	1 296	-	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	862 786	350 454	40,6%	287 083	33,3%	637 537	73,9%	271 687	73,1%	5,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 051 848	236 854	22,5%	218 053	20,7%	454 907	43,2%	234 498	42,7%	(7,0%)
Employee related costs	373 564	90 383	24,2%	87 583	23,4%	177 967	47,6%	78 162	42,5%	12,1%
Remuneration of councillors	12 992	2 068	15,9%	4 164	32,0%	6 231	48,0%	3 442	50,3%	21,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	68 525	10 876	15,9%	14 739	21,5%	25 616	37,4%	20 292	43,9%	(27,4%)
Debt impairment	26 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	140 794	43 461	30,9%	21 551	15,3%	65 011	46,2%	32 550	50,2%	(33,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	244 247	51 338	21,0%	45 740	18,7%	97 078	39,7%	57 877	34,5%	(21,0%)
Transfers and subsidies	26 600	5 654	21,3%	600	2,3%	6 254	23,5%	5 600	44,9%	(89,3%)
Irrecoverable debts written off	-	2 070	-	1 355	-	3 425	-	2 634	-	(48,6%)
Operational costs	159 126	31 003	19,5%	42 321	26,6%	73 324	46,1%	33 941	51,9%	24,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	86 812	160 111	-	108 963	-	269 074	-	75 895	-	-
Transfers and subsidies - capital (monetary allocations)	515 280	98 850	19,2%	188 031	36,5%	286 881	55,7%	194 094	37,4%	(3,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	602 092	258 961		296 993		555 955		269 989		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	602 092	258 961		296 993		555 955		269 989		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	602 092	258 961		296 993		555 955		269 989		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	602 092	258 961		296 993		555 955		269 989		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	592 469	158 506	26,8%	150 467	25,4%	308 973	52,1%	115 602	40,2%	30,2%
National Government	509 987	150 157	29,4%	149 354	29,3%	299 511	58,7%	100 733	45,3%	48,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	509 987	150 157	29,4%	149 354	29,3%	299 511	58,7%	100 733	45,3%	48,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 482	8 348	10,1%	1 113	1,3%	9 462	11,5%	14 869	16,5%	(92,5%)
Capital Expenditure Functional	592 469	158 506	26,8%	150 467	25,4%	308 973	52,1%	115 602	40,2%	30,2%
Municipal governance and administration	35 731	7 919	22,2%	1 205	3,4%	9 124	25,5%	3 738	14,6%	(67,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	35 731	7 919	22,2%	1 205	3,4%	9 124	25,5%	3 738	14,6%	(67,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 331	-	-	-	-	-	-	982	9,2%	(100,0%)
Community and Social Services	2 325	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	6 006	-	-	-	-	-	-	982	9,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 700	-	-	-	-	-	-	-	9,1%	-
Planning and Development	4 700	-	-	-	-	-	-	-	9,1%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	543 708	150 587	27,7%	149 262	27,5%	299 849	55,1%	110 882	42,8%	34,6%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	511 541	149 026	29,1%	150 823	29,5%	299 849	58,6%	104 135	43,7%	44,8%
Waste Water Management	32 167	1 561	4,9%	(1 561)	(4,9%)	-	-	6 748	30,7%	(123,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 756 907	746 244	42,5%	481 890	27,4%	1 228 133	69,9%	603 566	68,7%	(20,2%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	38 990	9 146	23,5%	9 945	25,5%	19 091	49,0%	11 716	41,6%	(15,1%)

Other revenue	243 924	53 648	22.0%	36 678	15.0%	90 326	37.0%	31 386	30.0%	16.9%
Transfers and Subsidies - Operational	862 786	352 215	40.8%	277 376	32.1%	609 591	73.0%	259 490	72.6%	6.9%
Transfers and Subsidies - Capital	515 280	301 918	58.6%	130 102	25.2%	432 020	83.8%	273 203	84.4%	(52.4%)
Interest	95 927	29 316	30.6%	27 788	29.0%	57 104	59.5%	27 771	60.3%	.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(885 053)	(93 961)	10.6%	(59 467)	6.7%	(153 428)	17.3%	(119 269)	25.2%	(50.1%)
Suppliers and employees	(858 453)	(93 961)	10.9%	(59 467)	6.9%	(153 428)	17.9%	(119 269)	25.9%	(50.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(26 600)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	871 854	652 283	74.8%	422 423	48.5%	1 074 706	123.3%	484 298	110.2%	(12.8%)
Cash Flow from Investing Activities										
Receipts	-	(10 271)	-	(10 271)	-	(20 542)	-	(177)	-	5 692.5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(10 271)	-	(10 271)	-	(20 542)	-	(177)	-	5 692.5%
Payments	(592 469)	(207 652)	35.0%	(174 005)	29.4%	(381 657)	64.4%	(142 158)	60.4%	22.4%
Capital assets	(592 469)	(207 652)	35.0%	(174 005)	29.4%	(381 657)	64.4%	(142 158)	60.4%	22.4%
Net Cash from/(used) Investing Activities	(592 469)	(217 923)	36.8%	(184 276)	31.1%	(402 200)	67.9%	(142 335)	60.5%	29.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	279 384	434 359	155.5%	238 147	85.2%	672 506	240.7%	341 963	220.2%	(30.4%)
Cash/cash equivalents at the year begin:	1 932 673	950 721	49.2%	1 385 088	71.7%	950 721	49.2%	1 637 694	115.9%	(15.4%)
Cash/cash equivalents at the year end:	2 212 057	1 385 088	62.6%	1 623 235	73.4%	1 623 235	73.4%	1 979 657	143.0%	(18.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 257	1.9%	3 237	1.9%	2 865	1.7%	158 158	94.4%	167 517	83.3%	(3 078)	(1.8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	627	2.0%	605	1.9%	588	1.8%	30 341	94.3%	32 161	16.0%	(600)	(1.9%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 321	100.0%	1 321	.7%	(321)	(24.3%)	-	-
Total By Income Source	3 884	1.9%	3 842	1.9%	3 453	1.7%	189 820	94.4%	200 999	100.0%	(3 999)	(2.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 816	4.9%	1 800	4.9%	1 543	4.2%	31 663	86.0%	36 821	18.3%	(13)	-	-	-
Commercial	908	1.5%	901	1.5%	769	1.3%	56 811	95.7%	59 388	29.5%	(1 025)	(1.7%)	-	-
Households	1 160	1.1%	1 141	1.1%	1 141	1.1%	101 347	96.7%	104 790	52.1%	(2 962)	(2.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 884	1.9%	3 842	1.9%	3 453	1.7%	189 820	94.4%	200 999	100.0%	(3 999)	(2.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 721	66.6%	151	1.5%	9	.1%	3 214	31.8%	10 095	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 721	66.6%	151	1.5%	9	.1%	3 214	31.8%	10 095	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	11 640 587	3 230 437	27,8%	2 572 519	22,1%	5 802 956	49,9%	2 717 099	51,7%	(5,3%)
Exchange Revenue										
Service charges - Electricity	4 419 517	1 289 795	29,2%	728 605	16,5%	2 018 401	45,7%	729 221	44,7%	(1,1%)
Service charges - Water	1 645 063	368 472	22,4%	350 162	21,3%	718 633	43,7%	353 518	50,3%	(1,9%)
Service charges - Waste Water Management	589 015	128 566	21,8%	141 485	24,0%	270 051	45,8%	156 812	46,5%	(9,8%)
Service charges - Waste Management	200 849	49 764	24,8%	59 602	29,7%	109 367	54,5%	47 570	48,1%	25,3%
Sale of Goods and Rendering of Services	67 108	12 396	18,5%	13 922	20,7%	26 318	39,2%	11 529	37,5%	20,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	618 133	166 422	26,9%	168 869	27,3%	335 291	54,2%	159 809	60,4%	5,7%
Interest earned from Current and Non Current Assets	87 518	29 744	34,0%	25 855	29,5%	55 599	63,5%	23 783	51,2%	8,7%
Dividends	10	6	66,0%	2	18,6%	8	84,7%	1	54,1%	140,2%
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 274	11 294	23,9%	10 863	23,0%	22 158	46,9%	10 578	44,8%	2,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 081	10 406	24,2%	8 170	19,0%	18 577	43,1%	9 329	42,9%	(12,4%)
Non-Exchange Revenue										
Property rates	1 744 100	430 367	24,7%	440 249	25,2%	870 615	49,9%	607 108	52,7%	(27,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 207	23 035	44,1%	2 631	5,0%	25 666	49,2%	8 322	36,3%	(68,4%)
Licences or permits	1 827	444	24,3%	424	23,2%	868	47,5%	483	60,5%	(12,2%)
Transfer and subsidies - Operational	1 361 141	512 763	37,7%	424 232	31,2%	936 995	68,8%	401 022	69,1%	5,8%
Interest	195 462	54 440	27,9%	54 928	28,1%	109 369	56,0%	50 132	65,1%	9,6%
Fuel Levy	427 562	142 521	33,3%	142 521	33,3%	285 042	66,7%	147 881	66,7%	(3,6%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 335	-	-	-	-	-	-	-	-	-
Other Gains	130 386	-	-	-	-	-	-	-	6,2%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	11 274 887	5 855 301	51,9%	2 718 504	24,1%	8 573 805	76,0%	2 534 973	58,1%	7,2%
Employee related costs	2 655 658	687 456	25,9%	683 829	25,7%	1 371 285	51,6%	648 158	51,5%	5,5%
Remuneration of councillors	83 728	18 989	22,7%	18 956	22,6%	37 946	45,3%	21 742	49,4%	(12,8%)
Bulk purchases - electricity	2 974 985	931 353	31,3%	581 019	19,5%	1 512 372	50,8%	775 106	66,0%	(25,0%)
Inventory consumed	717 735	287 836	40,1%	299 336	41,7%	587 173	81,8%	16 467	69,4%	1 717,8%
Debt impairment	2 245 155	558 643	24,9%	558 643	24,9%	1 117 286	49,8%	479 391	50,0%	16,5%
Depreciation and amortisation	752 070	219 836	29,2%	227 414	30,2%	447 251	59,5%	261 852	92,8%	(13,2%)
Interest	12 723	13 690	107,6%	21 572	169,6%	35 262	277,2%	16 332	76,4%	32,1%
Contracted services	815 537	145 981	17,9%	222 780	27,3%	368 761	45,2%	166 862	37,4%	33,5%
Transfers and subsidies	15 000	-	-	148	1,0%	148	1,0%	-	-	(100,0%)
Irrecoverable debts written off	-	2 904 397	-	6 372	-	2 910 769	-	17 758	-	(64,1%)
Operational costs	602 868	87 091	14,4%	98 427	16,3%	185 517	30,8%	131 305	39,6%	(25,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	399 427	28	-	7	-	35	-	-	-	(100,0%)
Surplus/(Deficit)	365 700	(2 624 864)	-	(145 985)	-	(2 770 849)	-	182 126	-	-
Transfers and subsidies - capital (monetary allocations)	1 017 011	70 616	6,9%	252 215	24,8%	322 831	31,7%	149 286	20,7%	68,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 382 711	(2 554 248)	-	106 231	-	(2 448 018)	-	331 412	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 382 711	(2 554 248)	-	106 231	-	(2 448 018)	-	331 412	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 382 711	(2 554 248)	-	106 231	-	(2 448 018)	-	331 412	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	120 000	30 000	25,0%	30 000	25,0%	60 000	50,0%	30 000	50,0%	-
Surplus/(Deficit) for the year	1 502 711	(2 524 248)	-	136 231	-	(2 388 018)	-	361 412	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 343 987	104 526	7,8%	302 538	22,5%	407 064	30,3%	226 400	20,6%	33,6%
National Government	1 000 769	71 636	7,2%	245 829	24,6%	317 465	31,7%	158 792	18,6%	54,8%
Provincial Government	-	-	-	(6 789)	-	(6 789)	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	14 500	4 182	28,8%	2 450	16,9%	6 631	45,7%	1 507	16,4%	62,6%
Transfers recognised - capital	1 015 269	75 817	7,5%	241 489	23,8%	317 307	31,3%	160 299	18,6%	50,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	328 719	28 709	8,7%	61 048	18,6%	89 757	27,3%	66 102	27,4%	(7,6%)
Capital Expenditure Functional	1 343 987	104 526	7,8%	302 538	22,5%	407 064	30,3%	226 400	20,6%	33,6%
Municipal governance and administration	35 275	(3 547)	(10,1%)	3 962	11,2%	415	1,2%	2 484	5,5%	59,5%
Executive and Council	13 525	(3 547)	(26,2%)	3 784	28,0%	237	1,8%	226	4,8%	1 573,8%
Finance and administration	21 750	-	-	178	,8%	178	,8%	2 258	5,6%	(92,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	72 790	33 762	46,4%	4 330	5,9%	38 091	52,3%	19 421	4,1%	(77,7%)
Community and Social Services	10 000	-	-	5 469	54,7%	5 469	54,7%	5 664	75,5%	(3,4%)
Sport And Recreation	51 300	(2 535)	(4,9%)	4 440	8,7%	1 905	3,7%	700	3,5%	533,8%
Public Safety	10 990	-	-	(147)	(1,3%)	(147)	(1,3%)	56	,3%	(363,3%)
Housing	-	36 296	-	(5 432)	-	30 864	-	13 001	2,4%	(141,8%)
Health	500	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	394 870	20 410	5,2%	92 930	23,5%	113 340	28,7%	23 021	6,6%	303,7%
Planning and Development	55 298	4 048	7,3%	18 288	33,1%	22 336	40,4%	12 636	23,7%	44,7%
Road Transport	335 072	16 362	4,9%	74 642	22,3%	91 004	27,2%	10 385	3,7%	618,7%
Environmental Protection	4 500	-	-	-	-	-	-	-	-	-
Trading Services	841 053	53 901	6,4%	201 316	23,9%	255 217	30,3%	181 475	41,5%	10,9%
Energy sources	321 660	42 756	13,3%	79 472	24,7%	122 228	38,0%	91 530	39,8%	(13,2%)
Water Management	191 948	5 719	3,0%	66 547	34,7%	72 266	37,6%	42 760	35,3%	55,6%
Waste Water Management	305 869	3 232	1,1%	53 457	17,5%	56 689	18,5%	43 479	71,8%	22,9%
Waste Management	21 576	2 195	10,2%	1 840	8,5%	4 034	18,7%	3 706	7,6%	(50,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	10 993 090	5 949 758	54,1%	6 960 985	63,3%	12 910 743	117,4%	4 654 462	94,9%	49,6%
Property rates	1 356 910	264 690	19,5%	248 067	18,3%	512 757	37,8%	239 314	36,7%	3,7%
Service charges	5 845 097	1 396 417	23,9%	1 089 716	18,6%	2 486 133	42,5%	959 645	42,0%	13,6%

Other revenue	600 297	3 401 695	566.7%	4 815 852	802.2%	8 217 546	1 368.9%	2 916 920	902.2%	65.1%
Transfers and Subsidies - Operational	1 361 141	737 394	54.2%	656 902	48.3%	1 394 296	102.4%	392 959	69.0%	67.2%
Transfers and Subsidies - Capital	1 017 011	105 176	10.3%	118 372	11.6%	223 548	22.0%	115 701	42.6%	2.3%
Interest	812 623	44 380	5.5%	32 074	3.9%	76 454	9.4%	29 921	8.8%	7.2%
Dividends	10	6	66.0%	2	18.6%	8	84.7%	1	54.1%	140.2%
Payments	(8 963 471)	(1 647 709)	18.4%	(1 943 232)	21.7%	(3 590 941)	40.1%	(2 094 023)	48.1%	(7.2%)
Suppliers and employees	(8 948 471)	(1 647 709)	18.4%	(1 943 232)	21.7%	(3 590 941)	40.1%	(2 094 023)	48.1%	(7.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 029 619	4 302 049	212.0%	5 017 753	247.2%	9 319 802	459.2%	2 560 439	272.6%	96.0%
Cash Flow from Investing Activities										
Receipts	10 335	1 368	13.2%	34	,3%	1 401	13,6%	4	(,3%)	776.0%
Proceeds on disposal of PPE	10 335	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	1 368	-	34	-	1 401	-	4	-	776.0%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 343 987)	(104 526)	7.8%	(302 538)	22.5%	(407 064)	30.3%	(226 400)	20.6%	33.6%
Capital assets	(1 343 987)	(104 526)	7.8%	(302 538)	22.5%	(407 064)	30.3%	(226 400)	20.6%	33.6%
Net Cash from/(used) Investing Activities	(1 333 652)	(103 159)	7.7%	(302 504)	22.7%	(405 663)	30.4%	(226 397)	20.8%	33.6%
Cash Flow from Financing Activities										
Receipts	3 094	201	6.5%	1 029	33.3%	1 230	39,8%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 094	201	6.5%	1 029	33.3%	1 230	39,8%	-	-	(100.0%)
Payments	(107 755)	(5 900)	5.5%	(40 369)	37,5%	(46 269)	42,9%	(82 193)	56,3%	(50,9%)
Repayment of borrowing	(107 755)	(5 900)	5.5%	(40 369)	37,5%	(46 269)	42,9%	(82 193)	56,3%	(50,9%)
Net Cash from/(used) Financing Activities	(104 661)	(5 699)	5.4%	(39 340)	37,6%	(45 039)	43,0%	(82 193)	145,3%	(52,1%)
Net Increase/(Decrease) in cash held	591 305	4 193 192	709,1%	4 675 909	790,8%	8 869 101	1 499,9%	2 251 849	755,7%	107,6%
Cash/cash equivalents at the year begin:	494 861	(281 943)	(57,0%)	3 870 995	782,2%	(281 943)	(57,0%)	2 938 357	(23,9%)	31,7%
Cash/cash equivalents at the year end:	1 086 166	3 870 995	356,4%	8 546 904	786,9%	8 546 904	786,9%	5 190 206	365,4%	64,7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Council Policy		Impairment-Bad Debts to 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	334 232	6.0%	170 609	3.0%	141 976	2.5%	4 948 372	88.4%	5 595 189	52.0%	1 607 784	28.7%	639 814	11.4%
Trade and Other Receivables from Exchange Transactions - Electricity	2 903	2.2%	310	.2%	417	.3%	126 667	97.2%	130 296	1.2%	-	-	44 091	33.8%
Receivables from Non-exchange Transactions - Property Rates	186 502	8.2%	55 354	2.4%	50 462	2.2%	1 979 635	87.1%	2 271 952	21.1%	639 072	28.1%	225 574	9.9%
Receivables from Exchange Transactions - Waste Water Management	75 781	5.9%	24 521	1.9%	23 031	1.8%	1 166 942	90.4%	1 290 275	12.0%	424 295	32.9%	87 419	6.8%
Receivables from Exchange Transactions - Waste Management	29 194	5.1%	10 115	1.8%	9 547	1.7%	525 825	91.5%	574 680	5.3%	198 219	34.5%	87 642	15.3%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	151 434	32.5%	69 941	15.0%	68 411	14.7%	175 833	37.8%	465 619	4.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29 168	6.9%	3 192	.8%	3 612	.9%	387 827	91.5%	423 799	3.9%	41 399	9.8%	32 745	7.7%
Total By Income Source	809 214	7.5%	334 041	3.1%	297 456	2.8%	9 311 100	86.6%	10 751 811	100.0%	2 910 769	27.1%	1 117 286	10.4%
Debtors Age Analysis By Customer Group														
Organs of State	176 028	8.0%	101 161	4.6%	75 659	3.4%	1 849 957	84.0%	2 202 805	20.5%	36	-	15 336	.7%
Commercial	189 203	9.7%	49 634	2.5%	47 150	2.4%	1 674 428	85.4%	1 960 414	18.2%	-	-	-	-
Households	443 984	6.7%	183 246	2.8%	174 647	2.7%	5 786 716	87.8%	6 588 592	61.3%	2 910 733	44.2%	1 101 950	16.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	809 214	7.5%	334 041	3.1%	297 456	2.8%	9 311 100	86.6%	10 751 811	100.0%	2 910 769	27.1%	1 117 286	10.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	245 144	100,0%	-	-	-	-	-	-	245 144	70,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	37 955	100,0%	-	-	-	-	-	-	37 955	10,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	59 565	100,0%	-	-	-	-	-	-	59 565	17,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 642	99,7%	-	-	-	-	25	,3%	7 667	2,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	350 306	100,0%	-	-	-	-	25	-	350 332	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	2 158	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	96 781	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	46 192	-	-	-	-	-	-	-	-	-
Interest	359	0	,1%	0	-	0	,1%	0	,1%	(3,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(199 201)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(184 585)	-	-	-	-	-	-	-	-	-
Finance charges	(14 616)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 331	0	-	0	-	0	-	0	-	(3,8%)
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	(46 051)	-	-	-	-	-	-	-	-	-
Capital assets	(46 051)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(46 051)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 280	0	-	0	-	0	-	0	-	(3,8%)
Cash/cash equivalents at the year begin:	198	-	-	0	,1%	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	4 478	0	-	0	-	0	-	0	-	184,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 993	2,2%	1 987	2,2%	1 875	2,1%	83 355	93,4%	89 209	15,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 590	6,2%	1 322	5,1%	1 305	5,1%	21 544	83,6%	25 762	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 017	2,0%	2 772	2,7%	1 901	1,9%	94 189	93,4%	100 879	17,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 485	2,1%	1 443	2,0%	1 400	2,0%	66 535	93,9%	70 862	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 432	2,1%	1 382	2,0%	1 343	2,0%	64 486	93,9%	68 643	12,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	1,5%	21	1,6%	19	1,4%	1 296	95,5%	1 357	2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 570	1,6%	3 488	1,6%	3 508	1,6%	205 983	95,1%	216 550	37,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	9,1%	14	6,8%	7	3,3%	165	80,8%	205	-	-	-	-	-
Total By Income Source	12 126	2,1%	12 429	2,2%	11 358	2,0%	537 554	93,7%	573 467	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	169	1,9%	280	3,2%	256	2,9%	8 185	92,1%	8 891	1,6%	-	-	-	-
Commercial	1 729	6,8%	2 019	7,9%	1 272	5,0%	20 452	80,3%	25 472	4,4%	-	-	-	-
Households	9 337	1,9%	9 214	1,9%	8 980	1,8%	461 851	94,4%	489 381	85,3%	-	-	-	-
Other	891	1,8%	915	1,8%	850	1,7%	47 067	94,7%	49 723	8,7%	-	-	-	-
Total By Customer Group	12 126	2,1%	12 429	2,2%	11 358	2,0%	537 554	93,7%	573 467	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 904	1,2%	6 062	1,9%	7 388	2,3%	302 131	94,6%	319 485	92,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 343)	(11,2%)	(516)	(1,7%)	(395)	(1,3%)	34 135	114,2%	29 882	8,6%
Auditor-General	113	3,1%	2 084	57,5%	(300)	(8,3%)	1 728	47,7%	3 625	1,0%
Other	(4 544)	62,0%	(1 165)	15,9%	(1 493)	20,4%	(133)	1,8%	(7 335)	(2,1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3 870)	(1,1%)	6 465	1,9%	5 200	1,5%	337 862	97,7%	345 656	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	953	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	135 391	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	57 167	-	-	-	-	-	-	-	-	-
Interest	11 212	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(326 841)	(2 349)	,7%	(45)	-	(2 394)	,7%	-	-	(100,0%)
Suppliers and employees	(291 110)	(2 349)	,8%	(45)	-	(2 394)	,8%	-	-	(100,0%)
Finance charges	(35 730)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	18 140	(2 349)	(13,0%)	(45)	(,2%)	(2 394)	(13,2%)	-	-	(100,0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(57 167)	-	-	-	-	-	-	-	-	-
Capital assets	(57 167)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(57 167)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 027)	(2 349)	6,0%	(45)	,1%	(2 394)	6,1%	-	-	(100,0%)
Cash/cash equivalents at the year begin:	-	-	-	(2 349)	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	(39 027)	(2 349)	6,0%	(2 394)	6,1%	(2 394)	6,1%	-	-	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 357	7,3%	8 569	2,9%	8 310	2,9%	253 329	86,9%	291 566	29,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 054	8,3%	4 765	3,9%	4 678	3,9%	101 541	83,9%	121 037	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 477	6,9%	2 684	3,4%	2 661	3,3%	68 798	86,4%	79 621	8,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 175	6,9%	2 054	3,4%	2 034	3,4%	51 991	86,3%	60 254	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	189	6,2%	93	3,1%	93	3,0%	2 668	87,7%	3 043	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 517	1,0%	4 457	1,0%	4 454	1,0%	430 231	97,0%	443 658	44,4%	-	-	-	-
Total By Income Source	45 769	4,6%	22 623	2,3%	22 230	2,2%	908 558	90,9%	999 179	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 432	4,8%	4 810	2,4%	4 606	2,3%	179 395	90,5%	198 242	19,8%	-	-	-	-
Commercial	3 171	5,9%	1 540	2,9%	1 381	2,6%	47 521	88,6%	53 612	5,4%	-	-	-	-
Households	32 730	4,4%	16 073	2,2%	16 048	2,2%	674 139	91,2%	738 989	74,0%	-	-	-	-
Other	436	5,2%	201	2,4%	195	2,3%	7 504	90,0%	8 336	,8%	-	-	-	-
Total By Customer Group	45 769	4,6%	22 623	2,3%	22 230	2,2%	908 558	90,9%	999 179	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	11 126	2,3%	18 312	3,8%	11 395	2,4%	443 536	91,6%	484 369	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	16,1%	2	1,4%	6	3,4%	130	79,1%	164	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 152	2,3%	18 314	3,8%	11 401	2,4%	443 666	91,6%	484 534	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	259 933	12 155	4,7%	12 127	4,7%	24 283	9,3%	8 850	25,5%	37,0%
Exchange Revenue										
Service charges - Electricity	39 880	(1 968)	(4,9%)	2 382	6,0%	414	1,0%	126	8%	1 792,5%
Service charges - Water	28 885	900	3,1%	2 641	9,1%	3 541	12,3%	2 244	18,4%	17,7%
Service charges - Waste Water Management	12 614	1 289	10,2%	1 290	10,2%	2 579	20,4%	1 024	17,3%	26,0%
Service charges - Waste Management	8 337	785	9,4%	785	9,4%	1 569	18,8%	595	15,3%	31,8%
Sale of Goods and Rendering of Services	201	67	33,5%	38	18,8%	105	52,2%	22	65,9%	68,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 200	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	100	(0)	(,1%)	-	-	(0)	(,1%)	91	90,7%	(100,0%)
Dividends	20	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	869	82	9,4%	80	9,2%	162	18,6%	86	18,9%	(6,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	152	10	6,5%	5	3,2%	15	9,7%	6	10,9%	(13,3%)
Non-Exchange Revenue										
Property rates	18 239	6 850	37,6%	502	2,8%	7 353	40,3%	958	46,1%	(47,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 000	-	-	-	-	-	-	-	-	-
Licences or permits	-	5	-	25	-	30	-	-	-	(100,0%)
Transfer and subsidies - Operational	105 636	-	-	-	-	-	-	-	40,0%	-
Interest	10 800	4 135	38,3%	4 380	40,6%	8 516	78,8%	3 698	67,8%	18,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	256 003	29 370	11,5%	16 657	6,5%	46 028	18,0%	12 347	9,0%	34,9%
Employee related costs	94 705	16 465	17,4%	7 441	7,9%	23 906	25,2%	8 579	18,1%	(13,3%)
Remuneration of councillors	5 975	909	15,2%	454	7,6%	1 363	22,8%	442	15,3%	2,7%
Bulk purchases - electricity	54 000	6 203	11,5%	3 856	7,1%	10 059	18,6%	203	,5%	1 801,5%
Inventory consumed	9 020	1 915	21,2%	530	5,9%	2 445	27,1%	1 164	13,6%	(54,4%)
Debt impairment	25 086	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 988	-	-	-	-	-	-	-	-	-
Interest	15 000	993	6,6%	1 227	8,2%	2 220	14,8%	16	,1%	7 466,7%
Contracted services	9 000	2 854	31,7%	3 237	36,0%	6 092	67,7%	1 408	19,6%	129,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	(618)	-	(618)	-	(1 236)	-	-	-	(100,0%)
Operational costs	17 630	649	3,7%	530	3,0%	1 179	6,7%	535	5,2%	(1,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	600	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 930	(17 215)	-	(4 530)	-	(21 745)	-	(3 497)	-	-
Transfers and subsidies - capital (monetary allocations)	48 865	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 795	(17 215)		(4 530)		(21 745)		(3 497)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 795	(17 215)		(4 530)		(21 745)		(3 497)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 795	(17 215)		(4 530)		(21 745)		(3 497)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 795	(17 215)		(4 530)		(21 745)		(3 497)		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	48 222	0	-	-	-	0	-	28	6,7%	(100,0%)	
National Government	47 722	-	-	-	-	-	-	-	5,8%	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	47 722	-	-	-	-	-	-	-	5,8%	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	500	0	-	-	-	0	-	28	33,0%	(100,0%)	
Capital Expenditure Functional	48 222	0	-	-	-	0	-	28	6,7%	(100,0%)	
Municipal governance and administration	250	0	,1%	-	-	0	,1%	28	35,0%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	250	0	,1%	-	-	0	,1%	28	35,0%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 501	-	-	-	-	-	-	-	,2%	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	1 501	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	11 760	-	-	-	-	-	-	-	39,6%	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	11 760	-	-	-	-	-	-	-	39,6%	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	34 712	-	-	-	-	-	-	-	5,2%	-	
Energy sources	8 994	-	-	-	-	-	-	-	-	-	
Water Management	5 250	-	-	-	-	-	-	-	,5%	-	
Waste Water Management	20 468	-	-	-	-	-	-	-	11,4%	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	252 176	492	,2%	7 190	2,9%	7 682	3,0%	7 689	19,1%	(6,5%)	
Property rates	25 722	1 622	6,3%	759	2,9%	2 380	9,3%	289	4,6%	162,5%	
Service charges	66 480	(1 188)	(1,8%)	4 268	6,4%	3 081	4,6%	542	1,7%	688,0%	

Other revenue	5 353	58	1,1%	2 163	40,4%	2 221	41,5%	406	2,9%	432,3%
Transfers and Subsidies - Operational	105 636	-	-	-	-	-	-	3 000	42,8%	(100,0%)
Transfers and Subsidies - Capital	48 865	-	-	-	-	-	-	3 360	10,3%	(100,0%)
Interest	100	-	-	-	-	-	-	92	91,9%	(100,0%)
Dividends	20	-	-	-	-	-	-	-	-	-
Payments	(205 330)	(8 396)	4,1%	(1 352)	,7%	(9 748)	4,7%	(18 574)	15,7%	(92,7%)
Suppliers and employees	(190 330)	(8 396)	4,4%	(1 352)	,7%	(9 748)	5,1%	(18 574)	17,1%	(92,7%)
Finance charges	(15 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	46 846	(7 904)	(16,9%)	5 838	12,5%	(2 066)	(4,4%)	(10 885)	26,9%	(153,6%)
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	(48 222)	(918)	1,9%	-	-	(918)	1,9%	(33)	4,5%	(100,0%)
Capital assets	(48 222)	(918)	1,9%	-	-	(918)	1,9%	(33)	4,5%	(100,0%)
Net Cash from(used) Investing Activities	(48 222)	(918)	1,9%	-	-	(918)	1,9%	(33)	4,5%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 376)	(8 822)	641,3%	5 838	(424,3%)	(2 984)	216,9%	(10 918)	82,6%	(153,5%)
Cash/cash equivalents at the year begin:	34 074	-	-	(6 586)	(19,3%)	-	-	64 957	-	(110,1%)
Cash/cash equivalents at the year end:	32 698	(6 586)	(20,1%)	(748)	(2,3%)	(748)	(2,3%)	54 039	208,8%	(101,4%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	66 396	25 002	37,7%	13 545	20,4%	38 547	58,1%	11 052	62,5%	22,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	82	25	30,0%	20	23,9%	44	53,9%	15	84,0%	30,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5	2	30,7%	2	40,0%	4	70,7%	2	74,0%	(16,6%)
Interest earned from Current and Non Current Assets	1 825	530	29,1%	506	27,7%	1 036	56,8%	491	98,3%	3,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	872	208	23,9%	188	21,5%	396	45,4%	181	47,6%	4,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	550	45	8,3%	33	6,0%	78	14,3%	47	24,1%	(29,9%)
Transfer and subsidies - Operational	63 062	24 192	38,4%	12 797	20,3%	36 969	58,7%	10 317	62,2%	24,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	66 179	18 101	27,4%	28 498	43,1%	46 600	70,4%	19 294	56,4%	47,7%
Employee related costs	52 125	12 948	24,8%	13 347	25,6%	26 295	50,4%	12 677	49,2%	5,3%
Remuneration of councillors	5 406	1 269	23,5%	1 298	24,0%	2 967	47,5%	1 523	53,7%	(14,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	500	-	-	-	-	-	-	-	-	-
Interest	50	1	1,4%	27	53,4%	27	54,8%	46	121,1%	(42,4%)
Contracted services	5 549	2 597	46,8%	2 325	41,9%	4 922	88,7%	1 755	87,7%	32,5%
Transfers and subsidies	65	30	45,9%	7 625	11 703,6%	7 655	11 749,4%	51	81,7%	14 945,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	2 483	1 257	50,6%	3 876	156,1%	5 133	206,7%	3 242	141,2%	19,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	217	6 900	-	(14 953)	-	(8 052)	-	(8 242)	-	-
Transfers and subsidies - capital (monetary allocations)	3 705	-	-	2 408	65,0%	2 408	65,0%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 922	6 900		(12 545)		(5 644)		(8 242)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 922	6 900		(12 545)		(5 644)		(8 242)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 922	6 900		(12 545)		(5 644)		(8 242)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 922	6 900		(12 545)		(5 644)		(8 242)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	1 504	(110 566)	(7 351,4%)	156 566	10 409,9%	46 000	3 058,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	63 062	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 705	-	-	-	-	-	-	-	-	-
Interest	1 825	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(66 537)	(10 469)	15,7%	12 895	(19,4%)	2 427	(3,6%)	(38)	(12,6%)	(33 633,7%)
Suppliers and employees	(66 421)	(10 469)	15,8%	12 895	(19,4%)	2 427	(3,7%)	(38)	(12,6%)	(33 633,7%)
Finance charges	(50)	-	-	-	-	-	-	-	-	-
Transfers and grants	(65)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	3 559	(121 034)	(3 400,4%)	169 461	4 760,9%	48 427	1 360,5%	(38)	(817,4%)	(440 773,3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(4 501)	-	-	-	-	-	-	-	-	-
Capital assets	(4 501)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(4 501)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(942)	(121 034)	12 853,4%	169 461	(17 996,1%)	48 427	(5 142,7%)	(38)	(663,3%)	(440 773,3%)
Cash/cash equivalents at the year begin:	-	-	-	(79 031)	-	-	-	8 434	-	(1 037,0%)
Cash/cash equivalents at the year end:	(942)	(35 994)	3 822,4%	90 430	(9 603,3%)	90 430	(9 603,3%)	8 396	(688,5%)	977,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	,5%	65	,4%	-	-	14 928	99,1%	15 066	100,0%	-	-	-	-
Total By Income Source	73	,5%	65	,4%	-	-	14 928	99,1%	15 066	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63	,4%	63	,4%	-	-	14 417	99,1%	14 543	96,5%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100,0%	480	3,2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	23,0%	2	4,5%	-	-	31	72,5%	43	,3%	-	-	-	-
Total By Customer Group	73	,5%	65	,4%	-	-	14 928	99,1%	15 066	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(308)	(1,9%)	936	5,6%	1 726	10,4%	14 299	85,9%	16 654	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(308)	(1,9%)	936	5,6%	1 726	10,4%	14 299	85,9%	16 654	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	450 903	84 048	18,6%	84 569	18,8%	168 617	37,4%	67 961	18,1%	24,4%	
Exchange Revenue											
Service charges - Electricity	63 455	3 237	5,1%	2 990	4,7%	6 227	9,8%	2 732	6,2%	9,4%	
Service charges - Water	41 625	14 374	34,5%	15 050	36,2%	29 424	70,7%	15 692	43,7%	(4,1%)	
Service charges - Waste Water Management	23 683	8 988	37,9%	9 388	39,6%	18 376	77,6%	8 997	43,8%	4,3%	
Service charges - Waste Management	11 977	4 703	39,3%	4 952	41,3%	9 655	80,6%	4 861	30,1%	1,9%	
Sale of Goods and Rendering of Services	14 248	135	1,0%	176	1,2%	311	2,2%	75	7,1%	134,5%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 088	23 827	1 141,2%	24 118	1 155,1%	47 945	2 296,2%	16 850	857,1%	43,1%	
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	110	200	182,4%	227	207,0%	427	389,4%	206	267,1%	10,1%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Non-Exchange Revenue											
Property rates	93 038	28 547	30,7%	25 353	27,2%	53 900	57,9%	18 547	20,7%	36,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	0	-	0	-	-	-	(100,0%)	
Licences or permits	308	36	11,8%	49	15,9%	85	27,7%	-	-	(100,0%)	
Transfer and subsidies - Operational	200 372	-	-	-	-	-	-	-	-	-	
Interest	-	0	-	2 267	-	2 267	-	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	449 852	5 767	1,3%	12 698	2,8%	18 466	4,1%	465	1,1%	2 632,2%	
Employee related costs	172 963	16	-	-	-	16	-	-	-	-	
Remuneration of councillors	8 339	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	35 100	-	-	4 037	11,5%	4 037	11,5%	-	-	(100,0%)	
Inventory consumed	44 228	2	-	-	-	2	-	7	7%	(100,0%)	
Debt impairment	32 595	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	47 714	-	-	-	-	-	-	-	-	-	
Interest	6 264	-	-	4 253	67,9%	4 253	67,9%	-	-	(100,0%)	
Contracted services	55 444	3 183	5,7%	3 796	6,8%	6 979	12,6%	52	6,2%	7 186,5%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	7 204	-	-	-	-	-	-	-	-	-	
Operational costs	40 002	2 566	6,4%	612	1,5%	3 178	7,9%	406	4,0%	50,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 051	78 280	-	71 871	-	150 151	-	67 496	-	-	
Transfers and subsidies - capital (monetary allocations)	43 114	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	44 165	78 280		71 871		150 151		67 496			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	44 165	78 280		71 871		150 151		67 496			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	44 165	78 280		71 871		150 151		67 496			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	44 165	78 280		71 871		150 151		67 496			

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	65 297	(1 641 931)	(2 514,6%)	3 569	5,5%	(1 638 361)	(2 509,1%)	1 477	1,6%	141,6%
National Government	65 297	(77 777)	(119,1%)	3 569	5,5%	(74 207)	(113,6%)	1 477	1,7%	141,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 297	(77 777)	(119,1%)	3 569	5,5%	(74 207)	(113,6%)	1 477	1,7%	141,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	(1 564 154)	-	-	-	(1 564 154)	-	-	-	-
Capital Expenditure Functional	77 731	(1 673 749)	(2 153,3%)	3 586	4,6%	(1 670 162)	(2 148,7%)	1 477	1,6%	142,8%
Municipal governance and administration	5 150	(1 566 278)	(30 415,5%)	17	,3%	(1 566 261)	(30 415,2%)	-	-	(100,0%)
Executive and Council	2 366	13	,6%	-	-	13	,6%	-	-	-
Finance and administration	2 784	(1 566 291)	(56 268,6%)	17	,6%	(1 566 274)	(56 267,9%)	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 424	(4 558)	(84,0%)	-	-	(4 558)	(84,0%)	-	-	-
Community and Social Services	1 261	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 297	(1 853)	(80,7%)	-	-	(1 853)	(80,7%)	-	-	-
Public Safety	1 344	(2 704)	(201,2%)	-	-	(2 704)	(201,2%)	-	-	-
Housing	522	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 550	(9 904)	(131,2%)	29	,4%	(9 875)	(130,8%)	-	-	(100,0%)
Planning and Development	1 300	-	-	29	2,2%	29	2,2%	-	-	(100,0%)
Road Transport	6 250	(9 904)	(158,5%)	-	-	(9 904)	(158,5%)	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	59 607	(93 009)	(156,0%)	3 540	5,9%	(89 468)	(150,1%)	1 477	1,8%	139,6%
Energy sources	6 000	(18 186)	(303,1%)	-	-	(18 186)	(303,1%)	-	-	-
Water Management	31 753	(6 330)	(19,9%)	945	3,0%	(5 385)	(17,0%)	-	2%	(100,0%)
Waste Water Management	21 042	(38 799)	(184,4%)	2 595	12,3%	(36 204)	(172,1%)	1 477	6,3%	75,7%
Waste Management	813	(29 694)	(3 651,4%)	-	-	(29 694)	(3 651,4%)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	378 094	(25 030)	(6,6%)	(30 934)	(8,2%)	(55 964)	(14,8%)	23 493	8,1%	(231,7%)
Property rates	49 368	(15 947)	(32,3%)	(21 418)	(43,4%)	(37 365)	(75,7%)	19 755	54,0%	(208,4%)
Service charges	73 284	(8 640)	(11,8%)	(9 116)	(12,4%)	(17 756)	(24,2%)	3 457	4,9%	(363,7%)

Other revenue	14 357	(494)	(3,4%)	(451)	(3,1%)	(945)	(6,6%)	281	21,4%	(260,7%)
Transfers and Subsidies - Operational	197 971	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	43 114	51	,1%	51	,1%	101	,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(336 425)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(330 161)	-	-	-	-	-	-	-	-	-
Finance charges	(6 264)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	41 669	(25 030)	(60,1%)	(30 934)	(74,2%)	(55 964)	(134,3%)	23 493	26,2%	(231,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(64 297)	-	-	-	-	-	-	-	-	-
Capital assets	(64 297)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(64 297)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 628)	(25 030)	110,6%	(30 934)	136,7%	(55 964)	247,3%	23 493	129,9%	(231,7%)
Cash/cash equivalents at the year begin:	555 596	-	-	10 894	2,0%	-	-	11 699	-	(6,9%)
Cash/cash equivalents at the year end:	532 968	(5 753)	(1,1%)	(20 040)	(3,8%)	(20 040)	(3,8%)	35 192	19,2%	(156,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 026	1,1%	5 994	1,1%	5 919	1,1%	537 760	96,8%	555 699	27,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 040	1,1%	960	1,0%	876	9%	94 867	97,1%	97 742	4,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 959	1,7%	8 629	1,6%	8 471	1,6%	508 241	95,1%	534 300	26,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 539	1,2%	3 502	1,1%	3 488	1,1%	297 089	96,6%	307 618	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(9)	-	(2)	-	(0)	-	49 121	100,0%	49 109	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	55 181	100,0%	55 181	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	10 223	2,5%	9 485	2,3%	19 169	4,7%	365 659	90,4%	404 536	19,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 051)	(4,0%)	(906)	(1,8%)	(594)	(1,2%)	54 849	106,9%	51 297	2,5%	-	-	-	-
Total By Income Source	27 727	1,3%	27 662	1,3%	37 329	1,8%	1 962 766	95,5%	2 055 483	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 525	1,3%	801	,7%	1 712	1,4%	114 312	96,6%	118 349	5,8%	-	-	-	-
Commercial	1 192	1,9%	1 188	1,9%	1 163	1,8%	59 908	94,4%	63 451	3,1%	-	-	-	-
Households	24 832	1,3%	25 286	1,4%	34 084	1,8%	1 782 051	95,5%	1 866 254	90,8%	-	-	-	-
Other	179	2,4%	387	5,2%	370	5,0%	6 494	87,4%	7 429	,4%	-	-	-	-
Total By Customer Group	27 727	1,3%	27 662	1,3%	37 329	1,8%	1 962 766	95,5%	2 055 483	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	2 046	2,0%	4 093	4,0%	-	-	96 310	94,0%	102 449	23,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(5 939)	(2,4%)	3 888	1,6%	(1 081)	(,4%)	251 241	101,3%	248 108	57,7%
Auditor-General	(500)	8,6%	(300)	5,1%	-	-	(5 032)	86,3%	(5 832)	(1,4%)
Other	(14 677)	(17,2%)	2 348	2,8%	(806)	(,9%)	98 239	115,4%	85 105	19,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(19 070)	(4,4%)	10 030	2,3%	(1 887)	(,4%)	440 758	102,5%	429 830	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	307 280	79 163	25,8%	54 082	17,6%	133 244	43,4%	46 145	30,4%	17,2%
Exchange Revenue										
Service charges - Electricity	33 152	7 502	22,6%	6 825	20,6%	14 327	43,2%	157	7,5%	4 255,4%
Service charges - Water	5 192	1 851	35,7%	1 825	35,2%	3 677	70,8%	1 614	57,4%	13,1%
Service charges - Waste Water Management	17 020	6 058	35,6%	5 942	34,9%	12 000	70,5%	5 200	43,5%	14,3%
Service charges - Waste Management	29 070	3 857	13,3%	3 814	13,1%	7 671	26,4%	3 349	20,8%	13,9%
Sale of Goods and Rendering of Services	430	163	38,0%	176	41,0%	340	79,0%	97	28,8%	81,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 286	10 888	26,4%	11 066	26,8%	21 954	53,2%	10 655	45,8%	3,9%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	123	99	80,6%	169	137,2%	268	217,8%	53	49,4%	217,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44	109	248,9%	(11)	(25,3%)	98	223,6%	200	392,5%	(105,5%)
Non-Exchange Revenue										
Property rates	33 776	7 233	21,4%	7 193	21,3%	14 425	42,7%	6 139	32,0%	17,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	54	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 145	39 362	27,7%	14 955	10,5%	54 317	38,2%	16 889	23,8%	(11,4%)
Interest	4 989	2 040	40,9%	2 128	42,7%	4 167	83,5%	1 792	55,5%	18,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	337 643	88 725	26,3%	59 106	17,5%	147 831	43,8%	53 939	42,1%	9,6%
Employee related costs	59 527	13 190	22,2%	14 605	24,5%	27 795	46,7%	14 933	35,9%	(2,2%)
Remuneration of councillors	6 054	1 455	24,0%	1 339	22,1%	2 794	46,1%	1 663	57,7%	(19,5%)
Bulk purchases - electricity	30 782	11 936	38,8%	5 306	17,2%	17 242	56,0%	11 388	104,2%	(53,4%)
Inventory consumed	14 040	1 239	8,8%	1 084	7,7%	2 322	16,5%	1 004	23,5%	7,9%
Debt impairment	56 152	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 967	-	-	-	-	-	-	-	-	-
Interest	21 589	10 814	50,1%	7 608	35,2%	18 422	85,3%	8 635	344,5%	(11,9%)
Contracted services	89 889	46 130	51,3%	23 881	26,6%	70 011	77,9%	12 954	69,2%	84,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 807	-	-	-	-	-	-	-	-	-
Operational costs	15 836	3 961	25,0%	5 283	33,4%	9 245	58,4%	3 362	54,5%	57,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 363)	(9 562)	-	(5 024)	-	(14 586)	-	(7 794)	-	-
Transfers and subsidies - capital (monetary allocations)	42 080	4 193	10,0%	14 354	34,1%	18 547	44,1%	25 444	116,3%	(43,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 717	(5 369)		9 330		3 961		17 650		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 717	(5 369)		9 330		3 961		17 650		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 717	(5 369)		9 330		3 961		17 650		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 717	(5 369)		9 330		3 961		17 650		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	42 080	3 646	8,7%	12 503	29,7%	16 150	38,4%	15 767	84,6%	(20,7%)
National Government	42 080	3 646	8,7%	12 503	29,7%	16 150	38,4%	15 767	84,6%	(20,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 080	3 646	8,7%	12 503	29,7%	16 150	38,4%	15 767	84,6%	(20,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	42 080	3 646	8,7%	12 503	29,7%	16 150	38,4%	15 767	84,6%	(20,7%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	0	-	-	-	-	-	-	-	-	-
Community and Social Services	0	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 300	-	-	8 447	46,2%	8 447	46,2%	482	33,5%	1 651,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	18 300	-	-	8 447	46,2%	8 447	46,2%	482	33,5%	1 651,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 780	3 646	15,3%	4 057	17,1%	7 703	32,4%	15 285	97,9%	(73,5%)
Energy sources	0	-	-	-	-	-	-	-	-	-
Water Management	0	-	-	-	-	-	-	15 285	142,0%	(100,0%)
Waste Water Management	23 780	3 646	15,3%	4 057	17,1%	7 703	32,4%	-	-	(100,0%)
Waste Management	0	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	357 332	5 760	1,6%	7 099	2,0%	12 860	3,6%	-	3,4%	(100,0%)
Property rates	28 137	392	1,4%	2 888	10,3%	3 280	11,7%	-	22,8%	(100,0%)
Service charges	54 570	890	1,6%	2 642	4,8%	3 531	6,5%	-	16,8%	(100,0%)

Other revenue	62 645	3 806	6,1%	829	1,3%	4 635	7,4%	-	91,0%	(100,0%)
Transfers and Subsidies - Operational	128 614	636	,5%	536	,4%	1 172	,9%	-	-	(100,0%)
Transfers and Subsidies - Capital	42 080	-	-	-	-	-	-	-	-	-
Interest	41 286	37	,1%	204	,5%	242	,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(269 748)	(31 472)	11,7%	(62 965)	23,3%	(94 438)	35,0%	(78 565)	122,9%	(19,9%)
Suppliers and employees	(248 159)	(31 472)	12,7%	(62 965)	25,4%	(94 438)	38,1%	(78 565)	124,8%	(19,9%)
Finance charges	(21 589)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	87 584	(25 712)	(29,4%)	(55 866)	(63,8%)	(81 578)	(93,1%)	(78 565)	(227,1%)	(28,9%)
Cash Flow from Investing Activities										
Receipts	(0)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(0)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(48 392)	(1 478)	3,1%	(14 354)	29,7%	(15 832)	32,7%	-	-	(100,0%)
Capital assets	(48 392)	(1 478)	3,1%	(14 354)	29,7%	(15 832)	32,7%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(48 392)	(1 478)	3,1%	(14 354)	29,7%	(15 832)	32,7%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(0)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(0)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	39 192	(27 190)	(69,4%)	(70 220)	(179,2%)	(97 410)	(248,5%)	(78 565)	(36 141,2%)	(10,6%)
Cash/cash equivalents at the year begin:	1 279	-	-	(2 618)	(204,7%)	-	-	(110 593)	-	(97,6%)
Cash/cash equivalents at the year end:	40 471	(2 618)	(6,5%)	(72 837)	(180,0%)	(72 837)	(180,0%)	(189 158)	(5 069,5%)	(61,5%)

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	2 082	4,0%	1 005	1,9%	984	1,9%	48 291	92,2%	52 362	7,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 148	5,6%	545	2,7%	212	1,0%	18 477	90,7%	20 382	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 813	6,9%	2 854	2,9%	2 472	2,5%	87 137	87,8%	99 276	14,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 550	2,8%	4 187	1,4%	4 082	1,3%	289 266	94,5%	306 085	44,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 502	2,8%	2 696	1,4%	2 614	1,3%	188 220	94,6%	199 032	29,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	121	2,6%	57	1,2%	45	1,0%	4 384	95,1%	4 608	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	1,7%	6	,9%	8	1,2%	638	96,3%	663	,1%	-	-	-	-
Total By Income Source	24 227	3,6%	11 350	1,7%	10 418	1,5%	636 413	93,3%	682 408	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 957	8,1%	2 588	3,5%	1 985	2,7%	63 409	85,8%	73 939	10,8%	-	-	-	-
Commercial	1 284	6,1%	502	2,4%	429	2,0%	18 929	89,5%	21 144	3,1%	-	-	-	-
Households	16 394	2,8%	7 870	1,4%	7 721	1,3%	548 588	94,5%	580 572	85,1%	-	-	-	-
Other	592	8,8%	389	5,8%	283	4,2%	5 488	81,3%	6 752	1,0%	-	-	-	-
Total By Customer Group	24 227	3,6%	11 350	1,7%	10 418	1,5%	636 413	93,3%	682 408	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100,0%	32	-
Trade Creditors	8 011	3,1%	2 658	1,0%	6 248	2,4%	240 939	93,4%	257 855	97,2%
Auditor-General	-	-	-	-	-	-	394	100,0%	394	,1%
Other	162	2,3%	434	6,2%	503	7,2%	5 877	84,2%	6 976	2,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 172	3,1%	3 092	1,2%	6 751	2,5%	247 242	93,2%	265 258	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	332 860	94 244	28,3%	67 489	20,3%	161 733	48,6%	63 568	55,8%	6,2%
Exchange Revenue										
Service charges - Electricity	64 740	17 846	27,6%	16 664	25,7%	34 510	53,3%	13 422	43,1%	24,2%
Service charges - Water	9 828	1 907	19,4%	2 146	21,8%	4 053	41,2%	2 371	39,4%	(9,5%)
Service charges - Waste Water Management	8 715	2 008	23,0%	2 000	22,9%	4 008	46,0%	2 334	37,0%	(14,3%)
Service charges - Waste Management	7 116	1 108	15,6%	1 101	15,5%	2 209	31,0%	1 351	19,9%	(18,5%)
Sale of Goods and Rendering of Services	1 458	193	13,3%	231	15,8%	424	29,1%	247	38,6%	(6,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 219	553	17,2%	871	27,1%	1 424	44,2%	1 212	87,0%	(28,1%)
Dividends	241	59	24,5%	62	25,6%	121	50,1%	57	77,0%	8,8%
Rent on Land	600	449	74,8%	385	64,2%	834	139,1%	47	78,4%	711,6%
Rental from Fixed Assets	520	210	40,4%	162	31,2%	372	71,5%	572	144,1%	(71,7%)
Licence and permits	545	19	3,4%	112	20,6%	131	24,0%	418	497,9%	(73,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 000	125	2,1%	89	1,5%	214	3,6%	102	22,0%	(13,2%)
Non-Exchange Revenue										
Property rates	42 771	21 046	49,2%	4 946	11,6%	25 992	60,8%	5 037	77,9%	(1,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 012	62	6,2%	1	,1%	63	6,2%	163	42,0%	(99,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 873	46 834	42,6%	36 922	33,6%	83 755	76,2%	34 320	73,4%	7,6%
Interest	46 000	1 825	4,0%	1 798	3,9%	3 623	7,9%	1 913	17,2%	(6,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	30 220	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	280 734	70 306	25,0%	86 239	30,7%	156 545	55,8%	31 762	27,7%	171,5%
Employee related costs	104 071	27 296	26,2%	27 362	26,3%	54 658	52,5%	193	,3%	14 098,1%
Remuneration of councillors	6 988	1 756	25,1%	1 756	25,1%	3 511	50,3%	-	-	(100,0%)
Bulk purchases - electricity	47 425	16 287	34,3%	12 888	27,2%	29 175	61,5%	9 002	62,7%	43,2%
Inventory consumed	13 553	2 864	21,1%	3 800	28,0%	6 664	49,2%	3 407	35,9%	11,5%
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	-	-	-	-	-	-	-	-	-
Interest	3 000	3 518	117,3%	4 544	151,5%	8 062	268,7%	2 296	201,9%	97,9%
Contracted services	41 808	9 741	23,3%	11 485	27,5%	21 227	50,8%	7 683	31,4%	49,5%
Transfers and subsidies	10	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	1 043	10,4%	13 084	130,8%	14 128	141,3%	-	-	(100,0%)
Operational costs	23 879	7 801	32,7%	11 319	47,4%	19 119	80,1%	9 182	122,3%	23,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	52 126	23 938	-	(18 750)	-	5 188	-	31 806	-	-
Transfers and subsidies - capital (monetary allocations)	37 721	9 893	26,2%	11 354	30,1%	21 247	56,3%	44	2,9%	25 473,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 847	33 831	-	(7 396)	-	26 435	-	31 851	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	89 847	33 831	-	(7 396)	-	26 435	-	31 851	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 847	33 831	-	(7 396)	-	26 435	-	31 851	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 847	33 831	-	(7 396)	-	26 435	-	31 851	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	41 201	9 762	23,7%	11 403	27,7%	21 165	51,4%	12 066	32,6%	(5,5%)
National Government	36 381	9 701	26,7%	10 911	30,0%	20 612	56,7%	11 739	33,7%	(7,1%)
Provincial Government	-	-	-	-	-	-	-	104	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 381	9 701	26,7%	10 911	30,0%	20 612	56,7%	11 844	35,3%	(7,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 820	61	1,3%	492	10,2%	553	11,5%	222	9,3%	121,1%
Capital Expenditure Functional	41 201	9 762	23,7%	11 403	27,7%	21 165	51,4%	12 214	33,9%	(6,6%)
Municipal governance and administration	1 260	58	4,6%	303	24,0%	361	28,6%	266	82,9%	13,6%
Executive and Council	480	-	-	199	41,5%	199	41,5%	-	27,4%	(100,0%)
Finance and administration	780	58	7,5%	103	13,2%	161	20,7%	266	108,0%	(61,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 041	547	6,8%	758	9,4%	1 305	16,2%	1 311	1 481,0%	(42,2%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 041	547	6,8%	758	9,4%	1 305	16,2%	1 311	1 481,0%	(42,2%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 200	3	-	1 779	15,9%	1 782	15,9%	3 931	280,0%	(54,7%)
Planning and Development	100	3	3,2%	57	56,7%	60	59,8%	4	38,4%	1 382,7%
Road Transport	11 100	-	-	1 722	15,5%	1 722	15,5%	3 927	289,6%	(56,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 700	9 154	44,2%	8 563	41,4%	17 717	85,6%	6 706	13,1%	27,7%
Energy sources	1 500	-	-	1 046	69,7%	1 046	69,7%	301	29,3%	247,4%
Water Management	70	836	1 194,2%	929	1 327,5%	1 765	2 521,7%	5 966	31,3%	(84,4%)
Waste Water Management	19 100	8 318	43,5%	6 588	34,5%	14 906	78,0%	439	(8,0%)	1 400,6%
Waste Management	30	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	368 721	226 973	61,6%	154 587	41,9%	381 560	103,5%	122 166	84,3%	26,5%
Property rates	64 467	11 337	17,6%	6 692	10,4%	18 029	28,0%	7 640	28,1%	(12,4%)
Service charges	145 669	18 092	12,4%	16 355	11,2%	34 447	23,6%	20 333	29,1%	(19,6%)

Other revenue	11 141	126 022	1 131.2%	82 557	741.0%	208 579	1 872.2%	44 387	950.5%	86.0%
Transfers and Subsidies - Operational	109 723	46 673	42.5%	36 093	32.9%	82 766	75.4%	35 029	73.6%	3.0%
Transfers and Subsidies - Capital	37 721	24 849	65.9%	12 890	34.2%	37 739	100.0%	14 712	65.2%	(12.4%)
Interest	-	-	-	-	-	-	-	65	4.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(246 387)	(27 497)	11.2%	(31 661)	12.9%	(59 159)	24.0%	(51 209)	47.3%	(38.2%)
Suppliers and employees	(243 387)	(27 497)	11.3%	(31 661)	13.0%	(59 159)	24.3%	(51 209)	47.9%	(38.2%)
Finance charges	(3 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	122 334	199 476	163.1%	122 925	100.5%	322 401	263.5%	70 957	148.4%	73.2%
Cash Flow from Investing Activities										
Receipts	5 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(41 191)	(11 236)	27.3%	(11 443)	27.8%	(22 678)	55.1%	(13 770)	36.4%	(16.9%)
Capital assets	(41 191)	(11 236)	27.3%	(11 443)	27.8%	(22 678)	55.1%	(13 770)	36.4%	(16.9%)
Net Cash from/(used) Investing Activities	(36 191)	(11 236)	31.0%	(11 443)	31.6%	(22 678)	62.7%	(13 770)	36.4%	(16.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	86 143	188 240	218.5%	111 483	129.4%	299 723	347.9%	57 187	222.1%	94.9%
Cash/cash equivalents at the year begin:	75 269	13 199	17.5%	201 439	267.6%	13 199	17.5%	131 170	29.7%	53.6%
Cash/cash equivalents at the year end:	161 412	201 439	124.8%	312 921	193.9%	312 921	193.9%	188 357	137.6%	66.1%

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	704	3.5%	478	2.4%	461	2.3%	18 293	91.8%	19 935	9.7%	(1 739)	(8.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 066	12.8%	2 863	9.0%	1 925	6.1%	22 812	72.0%	31 667	15.3%	3 404	10.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 646	2.0%	622	.7%	935	1.1%	80 080	96.2%	83 284	40.4%	(3 513)	(4.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	763	2.7%	652	2.3%	598	2.1%	25 976	92.8%	27 989	13.6%	(3 902)	(13.9%)	-	-
Receivables from Exchange Transactions - Waste Management	422	2.2%	357	1.9%	336	1.8%	17 658	94.1%	18 773	9.1%	(2 788)	(14.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	594	2.4%	591	2.4%	600	2.4%	22 748	92.7%	24 533	11.9%	69	.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	121	100.0%	121	.1%	(2 164)	(1 786.5%)	-	-
Total By Income Source	8 195	4.0%	5 563	2.7%	4 855	2.4%	187 689	91.0%	206 302	100.0%	(10 633)	(5.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 034	14.7%	426	6.1%	293	4.2%	5 278	75.1%	7 031	3.4%	547	7.8%	-	-
Commercial	4 493	3.5%	3 213	2.5%	2 910	2.3%	117 347	91.7%	127 964	62.0%	1 345	1.1%	-	-
Households	2 667	3.7%	1 924	2.7%	1 652	2.3%	65 064	91.2%	71 307	34.6%	(12 525)	(17.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 195	4.0%	5 563	2.7%	4 855	2.4%	187 689	91.0%	206 302	100.0%	(10 633)	(5.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 431	2.8%	4 941	2.6%	5 003	2.6%	175 455	91.9%	190 830	82.7%
Bulk Water	359	3.4%	359	3.4%	677	6.4%	9 210	86.8%	10 605	4.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 131	8.2%	843	3.2%	1 954	7.5%	21 134	81.1%	26 062	11.3%
Auditor-General	734	23.0%	2 462	77.0%	0	-	-	-	3 196	1.4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 655	3.8%	8 605	3.7%	7 634	3.3%	205 799	89.2%	230 693	100.0%

Contact Details

Municipal Manager	Mr Sabata Rabanye	
Chief Financial Officer	Mr Sello Tsoeli	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 536 590	1 115 570	24,6%	981 166	21,6%	2 096 736	46,2%	952 473	48,3%	3,0%
Exchange Revenue										
Service charges - Electricity	939 762	253 872	27,0%	213 104	22,7%	466 977	49,7%	193 581	54,1%	10,1%
Service charges - Water	633 687	139 885	22,1%	145 529	23,0%	285 414	45,0%	132 224	43,8%	10,1%
Service charges - Waste Water Management	250 389	68 198	27,2%	62 772	25,1%	130 970	52,3%	60 697	52,0%	3,4%
Service charges - Waste Management	162 414	42 694	26,3%	39 129	24,1%	81 823	50,4%	37 055	49,2%	5,6%
Sale of Goods and Rendering of Services	38 098	1 970	5,2%	1 556	4,1%	3 526	9,3%	2 730	10,6%	(43,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	426 526	123 524	29,0%	130 587	30,6%	254 111	59,6%	131 440	64,0%	(,6%)
Interest earned from Current and Non Current Assets	5 472	1 649	30,1%	1 235	22,6%	2 884	52,7%	386	13,0%	220,0%
Dividends	42	18	42,5%	19	44,3%	37	86,7%	17	123,2%	8,8%
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	51 666	6 378	12,3%	6 102	11,8%	12 479	24,2%	5 999	40,3%	1,7%
Licence and permits	244	151	61,7%	105	43,0%	256	104,8%	447	231,6%	(76,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	560 915	1 048	,2%	1 491	,3%	2 539	,5%	1 991	,7%	(25,1%)
Non-Exchange Revenue										
Property rates	516 354	130 530	25,3%	96 115	18,6%	226 645	43,9%	126 537	51,3%	(24,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 780	645	2,0%	668	2,1%	1 313	4,1%	308	2,2%	116,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 418	324 368	41,5%	261 066	33,4%	585 434	74,9%	238 273	73,9%	9,6%
Interest	57 820	20 639	35,7%	21 689	37,5%	42 328	73,2%	20 786	74,7%	4,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	80 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 523 421	351 438	7,8%	551 595	12,2%	903 033	20,0%	1 087 142	34,8%	(49,3%)
Employee related costs	1 051 160	269 772	25,7%	256 321	24,4%	526 093	50,0%	249 142	51,9%	2,9%
Remuneration of councillors	43 417	2 364	5,4%	2 364	5,4%	4 729	10,9%	2 301	11,1%	2,8%
Bulk purchases - electricity	848 251	113 392	13,4%	76 614	9,0%	190 006	22,4%	453 657	39,4%	(83,1%)
Inventory consumed	1 322 156	124 592	9,4%	138 339	10,5%	262 931	19,9%	264 484	92,4%	(47,7%)
Debt impairment	255 959	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	279 381	-	-	-	-	-	-	-	-	-
Interest	206 612	6 227	3,0%	164	,1%	6 391	3,1%	61	,1%	170,8%
Contracted services	129 277	16 730	12,9%	24 880	19,2%	41 611	32,2%	47 140	65,6%	(47,2%)
Transfers and subsidies	1 494	-	-	26	1,7%	26	1,7%	-	-	(100,0%)
Irrecoverable debts written off	100 000	(208 153)	(208,2%)	1 700	1,7%	(206 453)	(206,5%)	19 499	23,3%	(91,3%)
Operational costs	285 715	26 513	9,3%	51 186	17,9%	77 699	27,2%	50 859	30,5%	,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 169	764 132	-	429 570	-	1 193 703	-	(134 669)	-	-
Transfers and subsidies - capital (monetary allocations)	148 301	30 322	20,4%	39 565	26,7%	69 887	47,1%	87 991	65,2%	(55,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	161 470	794 454	-	469 136	-	1 263 590	-	(46 678)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	161 470	794 454	-	469 136	-	1 263 590	-	(46 678)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	161 470	794 454	-	469 136	-	1 263 590	-	(46 678)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	161 470	794 454	-	469 136	-	1 263 590	-	(46 678)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	140 263	59 013	42,1%	38 642	27,5%	97 656	69,6%	83 119	55,2%	(53,5%)
National Government	111 679	24 211	21,7%	35 631	31,9%	59 841	53,6%	79 268	55,8%	(55,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	111 679	24 211	21,7%	35 631	31,9%	59 841	53,6%	79 268	55,8%	(55,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 584	34 803	121,8%	3 012	10,5%	37 814	132,3%	3 851	49,4%	(21,8%)
Capital Expenditure Functional	140 263	59 013	42,1%	38 642	27,5%	97 656	69,6%	83 119	55,2%	(53,5%)
Municipal governance and administration	7 000	18 645	266,4%	380	5,4%	19 025	271,8%	1 966	51,4%	(80,7%)
Executive and Council	7 000	16 174	231,1%	20	,3%	16 194	231,3%	35	31,0%	(41,5%)
Finance and administration	-	2 471	-	360	-	2 831	-	1 931	-	(81,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 414	1 134	3,2%	1 506	4,3%	2 640	7,5%	5 070	178,1%	(70,3%)
Community and Social Services	24 775	1 010	4,1%	1 177	4,8%	2 187	8,8%	4 705	-	(75,0%)
Sport And Recreation	10 639	124	1,2%	-	-	124	1,2%	-	,6%	-
Public Safety	-	-	-	329	-	329	-	365	-	(9,9%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 000	9 778	195,6%	4 088	81,8%	13 866	277,3%	35 750	148,5%	(88,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 000	9 778	195,6%	4 088	81,8%	13 866	277,3%	35 750	148,5%	(88,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	92 849	29 455	31,7%	32 669	35,2%	62 124	66,9%	40 334	33,3%	(19,0%)
Energy sources	29 246	17 856	61,1%	4 805	16,4%	22 661	77,5%	12 491	62,1%	(61,5%)
Water Management	15 969	8 654	54,2%	18 712	117,2%	27 366	171,4%	12 509	752,3%	49,6%
Waste Water Management	47 634	2 945	6,2%	9 151	19,2%	12 096	25,4%	15 334	15,3%	(40,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 821 262	396 663	10,4%	444 719	11,6%	841 382	22,0%	374 604	20,0%	18,7%
Property rates	462 938	64 949	14,0%	61 563	13,3%	126 512	27,3%	71 540	25,8%	(13,9%)
Service charges	1 792 766	239 433	13,4%	233 761	13,0%	473 194	26,4%	241 206	23,4%	(3,1%)

Other revenue	630 424	(279 960)	(44,4%)	(153 953)	(24,4%)	(433 913)	(68,8%)	(252 383)	(1 340,7%)	(39,0%)
Transfers and Subsidies - Operational	795 664	327 346	41,1%	260 584	32,8%	587 930	73,9%	237 065	74,0%	9,9%
Transfers and Subsidies - Capital	133 955	36 938	27,6%	36 890	27,5%	73 828	55,1%	74 417	53,7%	(50,4%)
Interest	5 472	7 939	145,1%	5 856	107,0%	13 795	252,1%	2 742	118,7%	113,5%
Dividends	42	18	42,5%	19	44,3%	37	86,7%	17	123,2%	8,8%
Payments	(3 566 665)	(743 943)	20,9%	(668 449)	18,7%	(1 412 391)	39,6%	(1 034 058)	41,7%	(35,4%)
Suppliers and employees	(3 360 053)	(743 943)	22,1%	(668 449)	19,9%	(1 412 391)	42,0%	(1 034 058)	44,4%	(35,4%)
Finance charges	(206 612)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	254 597	(347 280)	(136,4%)	(223 730)	(87,9%)	(571 010)	(224,3%)	(659 454)	(359,0%)	(66,1%)
Cash Flow from Investing Activities										
Receipts	(211 794)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	80 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(291 299)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	(495)	-	-	-	-	-	-	-	-	-
Payments	(140 263)	(59 013)	42,1%	(38 642)	27,5%	(97 656)	69,6%	(83 119)	55,2%	(53,5%)
Capital assets	(140 263)	(59 013)	42,1%	(38 642)	27,5%	(97 656)	69,6%	(83 119)	55,2%	(53,5%)
Net Cash from/(used) Investing Activities	(352 057)	(59 013)	16,8%	(38 642)	11,0%	(97 656)	27,7%	(83 119)	26,9%	(53,5%)
Cash Flow from Financing Activities										
Receipts	-	523	-	520	-	1 043	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	523	-	520	-	1 043	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	523	-	520	-	1 043	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(97 460)	(405 770)	416,3%	(261 852)	268,7%	(667 622)	685,0%	(742 573)	346,2%	(64,7%)
Cash/cash equivalents at the year begin:	-	32 609	-	(405 770)	-	32 609	-	6 166	(34,3%)	(6 681,0%)
Cash/cash equivalents at the year end:	(97 460)	(382 192)	392,2%	(644 043)	660,8%	(644 043)	660,8%	(736 407)	(91,2%)	(12,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	58 442	2,1%	52 183	1,8%	51 168	1,8%	2 672 870	94,3%	2 834 663	29,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87 340	10,6%	37 444	4,5%	31 158	3,8%	669 123	81,1%	825 065	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 143	3,6%	28 055	2,6%	24 708	2,3%	974 053	91,5%	1 064 959	11,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 297	1,8%	20 918	1,6%	20 043	1,6%	1 220 409	95,0%	1 284 667	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 472	1,8%	12 786	1,6%	12 333	1,6%	752 890	95,0%	792 480	8,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 730	,9%	1 719	,9%	1 715	,9%	179 316	97,2%	184 480	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	52 310	2,1%	51 272	2,1%	48 854	2,0%	2 291 219	93,8%	2 443 655	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	545	,7%	612	,8%	319	,4%	78 205	98,1%	79 682	,8%	-	-	-	-
Total By Income Source	276 279	2,9%	204 989	2,2%	190 300	2,0%	8 838 084	92,9%	9 509 652	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 120	5,5%	14 622	4,9%	14 088	4,8%	250 599	84,8%	296 429	3,1%	-	-	-	-
Commercial	89 181	5,2%	36 103	2,1%	30 590	1,8%	1 568 945	91,0%	1 724 820	18,1%	-	-	-	-
Households	170 978	2,3%	154 263	2,1%	145 622	1,9%	7 018 540	93,7%	7 489 403	78,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	276 279	2,9%	204 989	2,2%	190 300	2,0%	8 838 084	92,9%	9 509 652	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	93 099	1,3%	91 781	1,3%	98 959	1,4%	7 021 593	96,1%	7 305 431	39,0%
Bulk Water	102 833	,9%	128 466	1,2%	132 814	1,2%	10 680 848	96,7%	11 044 961	59,0%
PAYE deductions	15 453	100,0%	-	-	-	-	-	-	15 453	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 502	100,0%	-	-	-	-	-	-	14 502	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 127	4,5%	7 458	2,4%	11 560	3,7%	280 544	89,4%	313 689	1,7%
Auditor-General	1 477	11,3%	4 506	34,6%	3 652	28,1%	3 383	26,0%	13 019	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 646	100,0%	-	-	-	-	-	-	11 646	,1%
Total	253 136	1,4%	232 211	1,2%	246 985	1,3%	17 986 368	96,1%	18 718 700	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	546 493	198 817	36,4%	213 385	39,0%	412 202	75,4%	64 971	38,6%	228,4%	
Exchange Revenue											
Service charges - Electricity	153 330	63 425	41,4%	124 068	80,9%	187 493	122,3%	21 903	37,0%	466,5%	
Service charges - Water	75 272	17 405	23,1%	20 404	27,1%	37 809	50,2%	9 822	35,6%	107,7%	
Service charges - Waste Water Management	34 912	12 525	35,9%	11 764	33,7%	24 288	69,6%	1 108	38,5%	961,4%	
Service charges - Waste Management	24 426	8 056	33,0%	8 085	33,1%	16 141	66,1%	571	34,9%	1 316,7%	
Sale of Goods and Rendering of Services	3 008	2 157	71,7%	(21 809)	(725,0%)	(19 652)	(653,3%)	403	20,0%	(5 508,5%)	
Agency services	5	4	74,4%	1	19,1%	5	93,5%	1	22,1%	18,8%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	40 000	10 554	26,4%	5 320	13,3%	15 874	39,7%	2 960	18,7%	79,7%	
Interest earned from Current and Non Current Assets	3 120	4 244	136,0%	14 502	464,8%	18 746	600,8%	(27 151)	(876,4%)	(153,4%)	
Dividends	20	-	-	-	-	-	-	-	35,6%	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	131	128	97,8%	233	178,2%	361	276,0%	115	180,7%	102,8%	
Licence and permits	0	-	-	-	-	-	-	-	72,3%	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	588	96	16,4%	(6 082)	(1 034,3%)	(5 986)	(1 018,0%)	135	50,2%	(4 590,0%)	
Non-Exchange Revenue											
Property rates	30 128	7 622	25,3%	7 605	25,2%	15 227	50,5%	4 729	40,4%	60,8%	
Surcharges and Taxes	-	-	-	-	-	-	-	2 411	49,0%	(100,0%)	
Fines, penalties and forfeits	141	23	16,6%	21	14,7%	44	31,3%	6	13,8%	230,2%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	181 412	72 578	40,0%	49 274	27,2%	121 851	67,2%	47 957	66,6%	2,7%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	769 613	191 994	24,9%	148 211	19,3%	340 204	44,2%	70 283	33,8%	110,9%	
Employee related costs	228 808	55 295	24,2%	57 121	25,0%	112 416	49,1%	38 550	47,7%	48,2%	
Remuneration of councillors	11 023	2 364	21,4%	2 525	22,9%	4 889	44,4%	2 083	44,2%	21,2%	
Bulk purchases - electricity	128 212	41 088	32,0%	37 106	28,9%	78 194	61,0%	-	23,8%	(100,0%)	
Inventory consumed	84 719	16 146	19,1%	34 491	40,7%	50 637	59,8%	17 934	55,7%	92,3%	
Debt impairment	147 524	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	58 432	-	-	-	-	-	-	-	(,6%)	-	
Interest	47 933	14 178	29,6%	18 514	38,6%	32 692	68,2%	2 796	64,5%	562,3%	
Contracted services	29 483	5 465	18,5%	4 976	16,9%	10 441	35,4%	6 569	48,5%	(24,2%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	376	-	376	-	-	-	(100,0%)	
Operational costs	19 302	57 458	297,7%	(6 898)	(35,7%)	50 561	261,9%	2 352	31,0%	(393,3%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	14 176	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(223 120)	6 823	-	65 175	-	71 998	-	(5 313)	-	-	
Transfers and subsidies - capital (monetary allocations)	61 109	9 819	16,1%	12 102	19,8%	21 921	35,9%	15 787	39,6%	(23,3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(162 011)	16 642		77 277		93 920		10 474			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(162 011)	16 642		77 277		93 920		10 474			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(162 011)	16 642		77 277		93 920		10 474			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(162 011)	16 642		77 277		93 920		10 474			

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	56 484	12 318	21,8%	14 584	25,8%	26 902	47,6%	19 979	65,4%	(27,0%)
National Government	56 484	12 318	21,8%	14 584	25,8%	26 902	47,6%	19 979	65,4%	(27,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 484	12 318	21,8%	14 584	25,8%	26 902	47,6%	19 979	65,4%	(27,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	57 484	12 318	21,4%	14 584	25,4%	26 902	46,8%	19 979	66,9%	(27,0%)
Municipal governance and administration	1 000	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 812	3 804	209,9%	1 533	84,6%	5 336	294,5%	18	15,0%	8 369,1%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 812	3 804	209,9%	1 533	84,6%	5 336	294,5%	18	15,0%	8 369,1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	630	723	114,7%	-	-	723	114,7%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	630	723	114,7%	-	-	723	114,7%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	54 041	7 791	14,4%	13 051	24,2%	20 842	38,6%	19 960	78,1%	(34,6%)
Energy sources	-	-	-	-	-	-	-	2 361	-	(100,0%)
Water Management	34 574	823	2,4%	-	-	823	2,4%	8 415	54,0%	(100,0%)
Waste Water Management	15 936	6 968	43,7%	13 051	81,9%	20 020	125,6%	9 185	98,3%	42,1%
Waste Management	3 531	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts											
Property rates											
Service charges											

Other revenue	2 092	8 408	402,0%	10 952	523,6%	19 360	925,6%	38 465	494,7%	(71,5%)
Transfers and Subsidies - Operational	180 036	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	61 109	-	-	-	-	-	-	-	-	-
Interest	26 640	(44 989)	(168,9%)	3 997	15,0%	(40 992)	(153,9%)	459	-	771,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(213 635)	22 115	(10,4%)	(6)	-	22 109	(10,3%)	-	-	(100,0%)
Suppliers and employees	(213 635)	22 115	(10,4%)	(6)	-	22 109	(10,3%)	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	210 787	25 234	12,0%	41 139	19,5%	66 373	31,5%	62 143	17,9%	(33,8%)
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	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	210 787	25 234	12,0%	41 139	19,5%	66 373	31,5%	62 143	17,9%	(33,8%)
Cash/cash equivalents at the year begin:	-	-	-	25 234	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	210 787	25 234	12,0%	66 373	31,5%	66 373	31,5%	62 143	17,9%	6,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 478	2,6%	6 074	2,1%	6 343	2,2%	264 401	93,0%	284 296	27,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 039	27,3%	3 500	11,9%	1 197	4,1%	16 748	56,8%	29 484	2,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 174	4,6%	2 537	3,7%	2 266	3,3%	61 240	88,5%	69 218	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 078	2,7%	3 807	2,6%	3 601	2,4%	137 648	92,3%	149 134	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 677	2,1%	2 595	2,1%	2 526	2,0%	117 123	93,8%	124 920	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 481	100,0%	1 481	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	5	-	5 422	2,1%	5 517	2,1%	252 581	95,8%	263 525	25,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 451	3,5%	2 621	2,7%	2 342	2,4%	89 610	91,4%	98 024	9,6%	-	-	-	-
Total By Income Source	28 902	2,8%	26 557	2,6%	23 792	2,3%	940 833	92,2%	1 020 084	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 292	2,0%	1 485	2,3%	1 316	2,1%	59 569	93,6%	63 661	6,2%	-	-	-	-
Commercial	9 032	14,0%	3 800	5,9%	1 964	3,0%	49 752	77,1%	64 548	6,3%	-	-	-	-
Households	17 680	2,0%	21 215	2,4%	20 477	2,3%	819 457	93,2%	878 830	86,2%	-	-	-	-
Other	898	6,9%	57	,4%	35	,3%	12 055	92,4%	13 044	1,3%	-	-	-	-
Total By Customer Group	28 902	2,8%	26 557	2,6%	23 792	2,3%	940 833	92,2%	1 020 084	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	18 735	1,6%	20 334	1,7%	18 892	1,6%	1 109 572	95,0%	1 167 533	82,5%
Bulk Water	-	-	10 482	6,4%	9 318	5,7%	143 138	87,8%	162 948	11,5%
PAYE deductions	22	100,0%	-	-	-	-	-	-	22	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100,0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 212	21,9%	3 319	4,5%	2 726	3,7%	51 801	69,9%	74 058	5,2%
Auditor-General	-	-	-	-	-	-	464	100,0%	464	-
Other	313	3,2%	1 533	15,8%	1 136	11,7%	6 735	69,3%	9 718	,7%
Medical Aid deductions	186	85,1%	33	14,9%	-	-	-	-	219	-
Total	35 472	2,5%	35 711	2,5%	32 072	2,3%	1 311 711	92,7%	1 414 966	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	97	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	159 196	93 797	58,9%	103 773	65,2%	197 570	124,1%	50 987	72,7%	103,5%
Transfers and Subsidies - Capital	-	-	-	-	-	9 270	-	-	-	(100,0%)
Interest	1 703	224	13,2%	269	15,8%	493	28,9%	193	3,6%	39,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(181 764)	(35 072)	19,3%	(44 708)	24,6%	(79 780)	43,9%	(31 269)	50,9%	43,0%
Suppliers and employees	(181 764)	(35 072)	19,3%	(44 708)	24,6%	(79 780)	43,9%	(31 269)	50,9%	43,0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(20 768)	58 949	(283,9%)	68 604	(330,3%)	127 553	(614,2%)	19 911	(38,4%)	244,6%
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	(450)	-	-	(30)	6,7%	(30)	6,7%	(494)	15,3%	(93,9%)
Capital assets	(450)	-	-	(30)	6,7%	(30)	6,7%	(494)	15,3%	(93,9%)
Net Cash from/(used) Investing Activities	(450)	-	-	(30)	6,7%	(30)	6,7%	(494)	15,3%	(93,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 218)	58 949	(277,8%)	68 574	(323,2%)	127 523	(601,0%)	19 417	(33,3%)	253,2%
Cash/cash equivalents at the year begin:	46 608	27 418	58,8%	86 368	185,3%	27 418	58,8%	64 348	34,2%	34,2%
Cash/cash equivalents at the year end:	25 390	86 368	340,2%	154 941	610,2%	154 941	610,2%	83 785	125,6%	85,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	15 496	100,0%	15 496	50,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	15 524	100,0%	15 523	50,0%	-	-	-	-
Total By Income Source	(0)	-	-	-	-	-	31 020	100,0%	31 019	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	31 020	100,0%	31 019	100,0%	-	-	-	-
Total By Customer Group	(0)	-	-	-	-	-	31 020	100,0%	31 019	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	773 089	248 005	32,1%	217 535	28,1%	465 540	60,2%	127 439	46,3%	70,7%
Exchange Revenue										
Service charges - Electricity	141 353	38 947	27,6%	33 999	24,1%	72 946	51,6%	30 027	48,0%	13,2%
Service charges - Water	70 841	25 504	36,0%	24 621	34,8%	50 126	70,8%	23 227	57,8%	6,0%
Service charges - Waste Water Management	32 641	11 862	36,3%	11 868	36,4%	23 729	72,7%	11 095	51,4%	7,0%
Service charges - Waste Management	48 230	15 561	32,3%	15 563	32,3%	31 124	64,5%	14 604	50,1%	6,6%
Sale of Goods and Rendering of Services	510	659	129,2%	560	109,9%	1 219	239,0%	380	46,2%	47,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 329	8 791	15,6%	9 152	16,2%	17 943	31,9%	10 722	41,8%	(14,6%)
Interest earned from Current and Non Current Assets	9 500	1 909	20,1%	2 276	24,0%	4 185	44,1%	3 329	41,0%	(31,6%)
Dividends	90	98	109,0%	-	-	98	109,0%	-	-	-
Rent on Land	-	468	-	503	-	971	-	506	54,7%	(,7%)
Rental from Fixed Assets	123	25	20,5%	37	30,0%	62	50,5%	27	49,6%	35,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	550	97	17,6%	121	22,1%	218	39,6%	127	67,0%	(4,7%)
Non-Exchange Revenue										
Property rates	74 523	22 118	29,7%	22 670	30,4%	44 788	60,1%	21 711	50,6%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	120	22	18,7%	23	19,3%	46	38,0%	10	6,1%	136,2%
Licences or permits	30	73	242,4%	62	207,9%	135	450,4%	7	5,9%	792,2%
Transfer and subsidies - Operational	280 974	117 042	41,7%	90 779	32,3%	207 821	74,0%	7 183	43,8%	1 163,8%
Interest	18 935	4 742	25,0%	5 225	27,6%	9 967	52,6%	4 443	-	17,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 340	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	88	-	75	-	163	-	40	59,4%	87,1%
Other Gains	32 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	942 674	253 265	26,9%	235 669	25,0%	488 934	51,9%	206 052	43,8%	14,4%
Employee related costs	282 772	66 481	23,5%	65 890	23,3%	132 371	46,8%	63 261	47,2%	4,2%
Remuneration of councillors	17 711	3 690	20,8%	3 690	20,8%	7 379	41,7%	4 330	48,8%	(14,8%)
Bulk purchases - electricity	150 284	41 492	27,6%	31 869	21,2%	73 360	48,8%	32 823	45,6%	(2,9%)
Inventory consumed	54 610	4 696	8,6%	7 222	13,2%	11 918	21,8%	6 939	19,2%	4,1%
Debt impairment	136 983	34 246	25,0%	22 923	16,7%	57 169	41,7%	23 272	50,0%	(1,5%)
Depreciation and amortisation	141 822	36 200	25,5%	36 199	25,5%	72 398	51,0%	36 844	45,2%	(1,8%)
Interest	1 200	327	27,2%	314	26,2%	641	53,4%	868	30,9%	(63,8%)
Contracted services	48 344	9 576	19,8%	15 123	31,3%	24 699	51,1%	13 146	60,3%	15,0%
Transfers and subsidies	120	6 616	5 513,9%	11 187	9 323,4%	17 803	14 837,3%	12 472	76,7%	(10,3%)
Irrecoverable debts written off	48 000	36 634	76,3%	29 017	60,5%	65 650	136,8%	2 658	13,9%	991,8%
Operational costs	60 828	13 310	21,9%	12 236	20,1%	25 546	42,0%	9 440	40,3%	29,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(169 585)	(5 260)	-	(18 134)	-	(23 394)	-	(78 614)	-	-
Transfers and subsidies - capital (monetary allocations)	259 881	63 824	24,6%	62 648	24,1%	126 471	48,7%	59 524	39,8%	5,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 296	58 564		44 514		103 078		(19 090)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 296	58 564		44 514		103 078		(19 090)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 296	58 564		44 514		103 078		(19 090)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	18	-	17	-	35	-	17	-	1,4%
Surplus/(Deficit) for the year	90 296	58 581		44 531		103 113		(19 073)		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	275 885	55 880	20,3%	54 748	19,8%	110 628	40,1%	41 137	34,1%	33,1%
National Government	269 885	55 065	20,4%	54 477	20,2%	109 542	40,6%	40 975	35,9%	33,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	269 885	55 065	20,4%	54 477	20,2%	109 542	40,6%	40 975	35,9%	33,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	815	13,6%	271	4,5%	1 086	18,1%	162	5,7%	67,6%
Capital Expenditure Functional	287 595	49 585	17,2%	61 661	21,4%	111 246	38,7%	41 171	34,1%	49,8%
Municipal governance and administration	3 935	31	,8%	1	-	32	,8%	100	79,8%	(99,2%)
Executive and Council	-	3	-	-	-	-	-	30	-	(100,0%)
Finance and administration	3 935	28	,7%	1	-	29	,7%	71	69,2%	(98,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 050	3	-	1 298	10,8%	1 302	10,8%	-	1,5%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 050	-	-	1 298	10,8%	1 298	10,8%	-	1,5%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	3	-	-	-	3	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 250	10 883	43,1%	11 684	46,3%	22 568	89,4%	6 483	16,7%	80,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	25 250	10 883	43,1%	11 684	46,3%	22 568	89,4%	6 483	16,7%	80,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	246 360	38 667	15,7%	48 677	19,8%	87 344	35,5%	34 587	38,8%	40,7%
Energy sources	7 150	(6 307)	(88,2%)	6 307	88,2%	-	-	-	-	(100,0%)
Water Management	237 885	40 131	16,9%	27 632	11,6%	67 764	28,5%	23 596	83,2%	17,1%
Waste Water Management	-	4 843	-	14 738	-	19 581	-	10 921	20,4%	35,0%
Waste Management	1 325	-	-	-	-	-	-	70	2,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter					
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation				
R thousands													
Cash Flow from Operating Activities													
Receipts	954 238	271 045	28,4%	261 356	27,4%	532 401	55,8%	141 307	40,1%			85,0%	
Property rates	83 146	13 053	15,7%	20 207	24,3%	33 260	40,0%	19 193	35,3%			5,3%	
Service charges	381 521	45 909	12,0%	44 610	11,7%	90 519	23,7%	40 153	20,4%			11,1%	

Other revenue	10 333	2 071	20.0%	3 100	30.0%	5 171	50.0%	(2 977)	20.5%	(204.1%)
Transfers and Subsidies - Operational	278 974	117 929	42.3%	93 219	33.4%	211 148	75.7%	637	44.4%	14 531.6%
Transfers and Subsidies - Capital	192 649	89 652	46.5%	97 507	50.6%	187 159	97.2%	81 066	70.7%	20.3%
Interest	-	1 805	-	2 202	-	4 007	-	2 908	-	(24.3%)
Dividends	7 616	625	8.2%	511	6.7%	1 136	14.9%	326	-	56.8%
Payments	(572 065)	(105 046)	18.4%	(87 960)	15.4%	(193 006)	33.7%	(69 625)	-	26.3%
Suppliers and employees	(570 840)	(104 741)	18.3%	(87 654)	15.4%	(192 394)	33.7%	(69 255)	-	26.6%
Finance charges	(1 200)	(306)	25.5%	(306)	25.5%	(611)	51.0%	(369)	-	(17.2%)
Transfers and grants	(25)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	382 174	165 999	43.4%	173 397	45.4%	339 395	88.8%	71 682	23.8%	141.9%
Cash Flow from Investing Activities										
Receipts	-	88	-	75	-	163	-	40	59.4%	87.1%
Proceeds on disposal of PPE	-	88	-	75	-	163	-	40	59.4%	87.1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	(66 255)	1 104.3%	(62 799)	1 046.7%	(129 054)	2 150.9%	(43 320)	46.5%	45.0%
Capital assets	(6 000)	(66 255)	1 104.3%	(62 799)	1 046.7%	(129 054)	2 150.9%	(43 320)	46.5%	45.0%
Net Cash from/(used) Investing Activities	(6 000)	(66 167)	1 102.8%	(62 724)	1 045.4%	(128 891)	2 148.2%	(43 279)	46.5%	44.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	2	-	2	-	4	-	1	-	100.0%
Repayment of borrowing	-	2	-	2	-	4	-	1	-	100.0%
Net Cash from/(used) Financing Activities	-	2	-	2	-	4	-	1	-	100.0%
Net Increase/(Decrease) in cash held	376 174	99 834	26.5%	110 675	29.4%	210 508	56.0%	28 404	16.7%	289.6%
Cash/cash equivalents at the year begin:	93 197	42 869	46.0%	142 703	153.1%	42 869	46.0%	152 538	61.2%	(6.4%)
Cash/cash equivalents at the year end:	469 371	142 703	30.4%	253 378	54.0%	253 378	54.0%	180 942	21.7%	40.0%

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	8 538	4.3%	7 353	3.7%	7 023	3.5%	175 303	88.4%	198 217	26.0%	(28 597)	(14.4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 256	17.6%	2 677	6.5%	1 805	4.4%	29 533	71.6%	41 272	5.4%	3 356	8.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 061	5.3%	3 158	3.3%	2 371	2.5%	84 271	88.8%	94 860	12.5%	(4 883)	(5.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 456	3.6%	3 140	3.3%	2 990	3.1%	85 516	89.9%	95 103	12.5%	(9 571)	(10.1%)	-	-
Receivables from Exchange Transactions - Waste Management	4 503	3.5%	4 103	3.2%	3 943	3.1%	115 275	90.2%	127 824	16.8%	(14 357)	(11.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 977	2.5%	15 973	8.0%	4 447	2.2%	175 211	87.3%	200 807	26.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	.8%	24	.7%	20	.6%	3 462	97.9%	3 534	.5%	(5 980)	(169.2%)	-	-
Total By Income Source	33 820	4.4%	36 427	4.8%	22 599	3.0%	668 571	87.8%	761 417	100.0%	(60 032)	(7.9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 102	6.5%	13 471	28.1%	1 633	3.4%	29 807	62.1%	48 012	6.3%	37	.1%	-	-
Commercial	8 267	6.4%	3 270	2.5%	2 597	2.0%	114 853	89.0%	128 987	16.9%	3 363	2.6%	-	-
Households	22 451	3.8%	19 686	3.4%	18 369	3.1%	523 912	89.6%	584 418	76.8%	(63 432)	(10.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 820	4.4%	36 427	4.8%	22 599	3.0%	668 571	87.8%	761 417	100.0%	(60 032)	(7.9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 062	100.0%	-	-	-	-	-	-	10 062	74.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 731	50.2%	1 036	30.0%	28	.8%	656	19.0%	3 451	25.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 793	87.3%	1 036	7.7%	28	.2%	656	4.9%	13 513	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 163 410	341 938	29,4%	285 540	24,5%	627 478	53,9%	128 327	39,2%	122,5%
Exchange Revenue										
Service charges - Electricity	342 642	94 450	27,6%	70 207	20,5%	164 657	48,1%	42 083	38,3%	66,8%
Service charges - Water	81 497	18 590	22,8%	17 320	23,0%	37 320	45,8%	13 065	36,5%	43,4%
Service charges - Waste Water Management	65 525	16 006	24,4%	15 562	23,7%	31 568	48,2%	10 187	34,2%	52,8%
Service charges - Waste Management	71 030	17 297	24,4%	16 843	23,7%	34 140	48,1%	10 929	36,3%	54,1%
Sale of Goods and Rendering of Services	4 951	1 299	26,2%	1 162	23,5%	2 461	49,7%	829	48,4%	40,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	107 856	24 853	23,0%	24 106	22,4%	48 959	45,4%	16 467	49,2%	46,4%
Interest earned from Current and Non Current Assets	2 940	1 055	35,9%	787	26,8%	1 842	62,7%	312	282,2%	152,2%
Dividends	39	16	41,5%	-	-	16	41,5%	-	52,3%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 128	2 265	24,8%	1 650	18,1%	3 914	42,9%	1 380	50,8%	19,5%
Licence and permits	166	39	23,6%	33	19,9%	72	43,5%	27	78,1%	23,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 172	305	3,0%	389	3,8%	694	6,8%	470	37,8%	(17,3%)
Non-Exchange Revenue										
Property rates	176 532	50 064	28,4%	41 723	23,6%	91 787	52,0%	26 801	38,0%	55,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	750	97	13,0%	93	12,4%	190	25,4%	166	14,2%	(44,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	267 540	111 091	41,5%	89 151	33,3%	200 242	74,8%	2 000	42,3%	4 357,6%
Interest	21 207	4 172	19,7%	4 756	22,4%	8 928	42,1%	3 384	52,4%	40,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 437	340	23,7%	347	24,2%	687	47,8%	228	3,0%	52,3%
Gains on disposal of Assets	-	-	-	-	-	-	-	(2)	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 168 243	479 561	41,0%	317 314	27,2%	796 876	68,2%	98 106	44,4%	223,4%
Employee related costs	365 778	90 068	24,6%	88 680	24,2%	178 748	48,9%	57 331	40,6%	54,7%
Remuneration of councillors	23 473	5 448	23,2%	5 546	23,6%	10 994	46,8%	4 199	39,6%	32,1%
Bulk purchases - electricity	300 000	112 840	37,6%	54 220	18,1%	167 060	55,7%	67 396	39,6%	(19,5%)
Inventory consumed	26 614	15 753	59,2%	17 351	65,2%	33 104	124,4%	10 431	79,2%	66,3%
Debt impairment	132 803	64 543	48,6%	64 543	48,6%	129 087	97,2%	30 915	84,6%	108,8%
Depreciation and amortisation	76 013	21 843	28,7%	7 281	9,6%	29 124	38,3%	14 562	49,2%	(50,0%)
Interest	20 273	5	-	8 851	43,7%	8 857	43,7%	3 950	50,4%	124,1%
Contracted services	152 289	40 125	26,3%	52 360	34,4%	92 485	60,7%	17 616	28,2%	197,2%
Transfers and subsidies	2 062	-	-	-	-	-	-	-	164,8%	-
Irrecoverable debts written off	690	117 390	17 011,3%	735	106,5%	118 125	17 117,9%	(119 158)	12,1%	(100,6%)
Operational costs	68 248	11 546	16,9%	17 747	26,0%	29 293	42,9%	10 865	37,3%	63,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 832)	(137 623)	-	(31 775)	-	(169 398)	-	30 220	-	-
Transfers and subsidies - capital (monetary allocations)	131 426	39 346	29,9%	69 712	53,0%	109 058	83,0%	17 321	41,2%	302,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 594	(98 277)		37 937		(60 340)		47 542		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	126 594	(98 277)		37 937		(60 340)		47 542		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 594	(98 277)		37 937		(60 340)		47 542		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 594	(98 277)		37 937		(60 340)		47 542		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	146 249	26 689	18,2%	44 758	30,6%	71 446	48,9%	27 206	62,2%	64,5%
National Government	130 749	26 141	20,0%	43 333	33,1%	69 473	53,1%	27 168	61,3%	59,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	130 749	26 141	20,0%	43 333	33,1%	69 473	53,1%	27 168	61,3%	59,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 500	548	3,5%	1 425	9,2%	1 973	12,7%	38	102,6%	3 697,9%
Capital Expenditure Functional	146 249	26 689	18,2%	44 758	30,6%	71 446	48,9%	27 206	62,2%	64,5%
Municipal governance and administration	15 500	548	3,5%	1 406	9,1%	1 955	12,6%	38	37,5%	3 648,8%
Executive and Council	500	148	29,6%	16	3,2%	164	32,8%	-	-	(100,0%)
Finance and administration	15 000	400	2,7%	1 391	9,3%	1 791	11,9%	38	12,5%	3 606,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 500	-	-	-	-	-	-	-	-	-
Community and Social Services	1 500	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 976	1 434	3,3%	10 429	24,3%	11 863	27,6%	11 498	61,8%	(9,3%)
Planning and Development	29 295	1 006	3,4%	5 259	18,0%	6 265	21,4%	5 995	26,6%	(12,3%)
Road Transport	13 682	428	3,1%	5 170	37,8%	5 598	40,9%	5 503	-	(6,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	86 273	24 706	28,6%	32 922	38,2%	57 629	66,8%	15 670	62,7%	110,1%
Energy sources	6 273	1 109	17,7%	2 444	39,0%	3 554	56,7%	-	-	(100,0%)
Water Management	80 000	23 597	29,5%	30 478	38,1%	54 075	67,6%	13 173	56,8%	131,4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	2 497	47,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	894 942	331 672	37,1%	290 851	32,5%	622 523	69,6%	124 321	44,3%	134,0%
Property rates	130 612	35 854	27,5%	35 171	26,9%	71 025	54,4%	26 261	42,6%	33,9%
Service charges	425 750	90 067	21,2%	85 121	20,0%	175 188	41,1%	61 901	32,9%	37,5%

Other revenue	(60 045)	93 966	(156.5%)	80 638	(134.3%)	174 604	(290.8%)	34 543	(119.6%)	133.4%
Transfers and Subsidies - Operational	266 940	107 952	40.4%	86 361	32.4%	194 313	72.8%	-	40.4%	(100.0%)
Transfers and Subsidies - Capital	131 426	-	-	-	-	-	-	-	29.5%	-
Interest	220	3 817	1 734.2%	3 560	1 617.5%	7 377	3 351.7%	1 616	1 875.8%	120.3%
Dividends	39	16	41.5%	-	-	16	41.5%	-	52.3%	-
Payments	(503 431)	(214 964)	42.7%	(254 499)	50.6%	(469 463)	93.3%	(92 270)	56.4%	175.8%
Suppliers and employees	(503 431)	(214 964)	42.7%	(254 499)	50.6%	(469 463)	93.3%	(92 270)	56.4%	175.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	391 511	116 708	29.8%	36 352	9.3%	153 060	39.1%	32 051	26.8%	13.4%
Cash Flow from Investing Activities										
Receipts	8 084	15	.2%	-	-	15	.2%	(2)	-	(100.0%)
Proceeds on disposal of PPE	8 084	15	.2%	-	-	15	.2%	(2)	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(168 187)	(26 689)	15.9%	(44 758)	26.6%	(71 446)	42.5%	(27 206)	62.2%	64.5%
Capital assets	(168 187)	(26 689)	15.9%	(44 758)	26.6%	(71 446)	42.5%	(27 206)	62.2%	64.5%
Net Cash from/(used) Investing Activities	(160 102)	(26 674)	16.7%	(44 758)	28.0%	(71 431)	44.6%	(27 208)	62.2%	64.5%
Cash Flow from Financing Activities										
Receipts	(6 044)	605	(10.0%)	464	(7.7%)	1 069	(17.7%)	(1 243)	41.7%	(137.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	-	-	-	-	-	-	(1 243)	41.7%	(100.0%)
Increase (decrease) in consumer deposits	1 415	605	42.7%	464	32.8%	1 069	75.5%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 044)	605	(10.0%)	464	(7.7%)	1 069	(17.7%)	(1 243)	41.7%	(137.3%)
Net Increase/(Decrease) in cash held	225 364	90 639	40.2%	(7 941)	(3.5%)	82 697	36.7%	3 600	9.6%	(320.6%)
Cash/cash equivalents at the year begin:	(11 273)	15 017	(133.2%)	125 248	(1 111.1%)	15 017	(133.2%)	61 540	(583.9%)	103.5%
Cash/cash equivalents at the year end:	214 091	125 248	58.5%	117 307	54.8%	117 307	54.8%	81 384	34.9%	44.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 771	3.8%	4 998	1.4%	5 029	1.4%	335 307	93.4%	359 105	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 913	22.1%	6 498	5.3%	5 823	4.8%	82 506	67.8%	121 739	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 829	8.4%	4 174	2.0%	3 758	1.8%	186 037	87.8%	211 798	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 519	3.7%	3 528	1.4%	3 433	1.3%	240 902	93.6%	257 383	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 039	3.3%	4 787	1.4%	4 704	1.4%	313 312	93.9%	333 841	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	19 632	3.2%	9 684	1.6%	9 588	1.5%	581 364	93.7%	620 268	31.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 392	2.7%	741	1.4%	674	1.3%	48 895	94.6%	51 702	2.6%	-	-	-	-
Total By Income Source	100 095	5.1%	34 411	1.8%	33 009	1.7%	1 788 322	91.4%	1 955 837	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 546	5.7%	4 227	2.5%	4 275	2.6%	148 137	89.1%	166 184	8.5%	-	-	-	-
Commercial	35 931	13.1%	7 459	2.7%	6 318	2.3%	225 517	81.9%	275 225	14.1%	-	-	-	-
Households	54 487	3.6%	22 658	1.5%	22 349	1.5%	1 409 200	93.4%	1 508 694	77.1%	-	-	-	-
Other	131	2.3%	66	1.2%	67	1.2%	5 468	95.4%	5 733	.3%	-	-	-	-
Total By Customer Group	100 095	5.1%	34 411	1.8%	33 009	1.7%	1 788 322	91.4%	1 955 837	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32 352	2.4%	-	-	33 277	2.5%	1 279 771	95.1%	1 345 399	85.9%
Bulk Water	-	-	-	-	-	-	116 425	100.0%	116 425	7.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 234	98.0%	23	1.8%	3	.2%	-	-	1 259	.1%
Auditor-General	2 978	100.0%	-	-	-	-	-	-	2 978	.2%
Other	627	.6%	-	-	-	-	100 417	99.4%	101 044	6.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37 191	2.4%	23	-	33 279	2.1%	1 496 612	95.5%	1 567 105	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	555 696	167 712	30,2%	147 696	26,6%	315 408	56,8%	142 040	68,1%	4,0%
Exchange Revenue										
Service charges - Electricity	120 230	31 712	26,4%	29 067	24,2%	60 779	50,6%	26 573	61,5%	9,4%
Service charges - Water	84 060	19 393	23,1%	18 926	22,5%	38 319	45,6%	19 716	104,5%	(4,0%)
Service charges - Waste Water Management	32 025	9 206	28,7%	9 178	28,7%	18 384	57,4%	9 142	65,0%	4%
Service charges - Waste Management	30 189	7 723	25,6%	7 563	25,1%	15 285	50,6%	7 935	60,2%	(4,7%)
Sale of Goods and Rendering of Services	1 137	265	23,3%	302	26,5%	566	49,8%	231	35,7%	30,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	91 058	23 906	26,3%	20 816	22,9%	44 722	49,1%	21 731	44,8%	(4,2%)
Interest earned from Current and Non Current Assets	314	274	87,4%	311	99,0%	585	186,5%	254	244,8%	22,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 022	603	29,8%	620	30,7%	1 224	60,5%	535	51,7%	15,9%
Licence and permits	22	1	6,5%	-	-	1	6,5%	-	46,2%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	639	21	3,3%	21	3,3%	42	6,6%	25	241,8%	(15,0%)
Non-Exchange Revenue										
Property rates	19 940	5 676	28,5%	5 694	28,6%	11 370	57,0%	4 694	50,2%	21,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	40	6,6%	76	12,5%	116	19,1%	282	76,6%	(73,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	148 253	61 937	41,8%	49 197	33,2%	111 134	75,0%	44 284	72,0%	11,1%
Interest	25 200	6 954	27,6%	5 926	23,5%	12 880	51,1%	6 637	-	(10,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	699 254	173 845	24,9%	228 856	32,7%	402 701	57,6%	149 728	56,4%	52,8%
Employee related costs	198 555	52 151	26,3%	50 306	25,3%	102 457	51,6%	44 613	53,1%	12,8%
Remuneration of councillors	7 499	1 495	19,9%	1 607	21,4%	3 102	41,4%	2 166	57,1%	(25,8%)
Bulk purchases - electricity	123 970	37 666	30,4%	27 352	22,1%	65 018	52,4%	21 775	46,6%	25,6%
Inventory consumed	25 202	5 568	22,1%	4 162	16,5%	9 731	38,6%	3 883	34,2%	7,2%
Debt impairment	80 060	23 074	28,8%	23 074	28,8%	46 148	57,6%	-	36,4%	(100,0%)
Depreciation and amortisation	47 994	12 294	25,6%	12 294	25,6%	24 587	51,2%	16 377	55,8%	(24,9%)
Interest	40 013	10 597	26,5%	12 320	30,8%	22 918	57,3%	6 824	21,4%	80,5%
Contracted services	34 492	6 532	18,9%	3 514	10,2%	10 046	29,1%	4 553	34,9%	(22,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	69 977	7 791	11,1%	80 801	115,5%	88 592	126,6%	33 500	195,5%	141,2%
Operational costs	71 492	16 678	23,3%	13 426	18,8%	30 103	42,1%	16 037	52,6%	(16,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(143 558)	(6 134)	-	(81 160)	-	(87 293)	-	(7 688)	-	-
Transfers and subsidies - capital (monetary allocations)	205 841	4 727	2,3%	11 558	5,6%	16 284	7,9%	20 130	26,7%	(42,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 283	(1 407)		(69 602)		(71 009)		12 442		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	62 283	(1 407)		(69 602)		(71 009)		12 442		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 283	(1 407)		(69 602)		(71 009)		12 442		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 283	(1 407)		(69 602)		(71 009)		12 442		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	212 841	8 320	3,9%	40 046	18,8%	48 365	22,7%	41 958	49,1%	(4,6%)
National Government	209 841	6 523	3,1%	38 357	18,3%	44 880	21,4%	41 894	50,2%	(8,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	209 841	6 523	3,1%	38 357	18,3%	44 880	21,4%	41 894	50,2%	(8,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 000	1 796	59,9%	1 689	56,3%	3 485	116,2%	64	4,3%	2 539,9%
Capital Expenditure Functional	212 841	8 320	3,9%	40 046	18,8%	48 365	22,7%	41 958	49,1%	(4,6%)
Municipal governance and administration	7 000	1 796	25,7%	1 181	16,9%	2 978	42,5%	64	4,3%	1 746,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 000	1 796	25,7%	1 181	16,9%	2 978	42,5%	64	4,3%	1 746,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 528	238	5,3%	439	9,7%	677	15,0%	53	36,4%	730,0%
Community and Social Services	4 528	238	5,3%	439	9,7%	677	15,0%	53	16,8%	730,0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 055	-	-	-	-	-	-	1 298	25,2%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 055	-	-	-	-	-	-	1 298	25,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	192 258	6 285	3,3%	38 425	20,0%	44 710	23,3%	40 543	53,4%	(5,2%)
Energy sources	-	-	-	4 547	-	4 547	-	2 437	40,1%	86,6%
Water Management	177 731	6 285	3,5%	17 589	9,9%	23 873	13,4%	38 106	55,3%	(53,8%)
Waste Water Management	10 000	-	-	16 290	162,9%	16 290	162,9%	-	-	(100,0%)
Waste Management	4 528	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	443 585	136 094	30,7%	128 940	29,1%	265 033	59,7%	114 242	42,1%	12,9%
Property rates	-	3 527	-	3 433	-	6 961	-	3 035	18,5%	13,1%
Service charges	90 783	45 915	50,6%	44 455	49,0%	90 370	99,5%	36 868	37,9%	20,6%

Other revenue	2 635	1 585	60.2%	1 256	47.7%	2 841	107.8%	1 965	4.0%	(36.1%)
Transfers and Subsidies - Operational	144 013	63 356	44.0%	48 783	33.9%	112 139	77.9%	42 768	73.2%	14.1%
Transfers and Subsidies - Capital	205 841	19 107	9.3%	27 558	13.4%	46 665	22.7%	28 734	50.1%	(4.1%)
Interest	314	2 603	830.1%	3 454	1 101.4%	6 057	1 931.5%	871	-	296.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(285 042)	(54 278)	19.0%	(60 383)	21.2%	(114 661)	40.2%	(66 604)	-	(9.3%)
Suppliers and employees	(285 042)	(54 278)	19.0%	(60 383)	21.2%	(114 661)	40.2%	(66 604)	-	(9.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	158 543	81 815	51.6%	68 557	43.2%	150 372	94.8%	47 638	19.7%	43.9%
Cash Flow from Investing Activities										
Receipts	-	20	-	84	-	104	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	20	-	84	-	104	-	-	-	(100.0%)
Payments	-	(19 019)	-	(30 575)	-	(49 593)	-	(29 729)	56.6%	2.8%
Capital assets	-	(19 019)	-	(30 575)	-	(49 593)	-	(29 729)	56.6%	2.8%
Net Cash from/(used) Investing Activities	-	(18 999)	-	(30 491)	-	(49 489)	-	(29 729)	56.6%	2.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	158 543	62 817	39.6%	38 066	24.0%	100 883	63.6%	17 908	9.7%	112.6%
Cash/cash equivalents at the year begin:	(33 020)	5 311	(16.1%)	68 121	(206.3%)	5 311	(16.1%)	38 196	446.7%	78.3%
Cash/cash equivalents at the year end:	125 523	68 121	54.3%	106 187	84.6%	106 187	84.6%	56 146	11.4%	89.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 888	1.9%	5 499	1.5%	6 898	1.9%	338 767	94.6%	358 052	23.2%	(8 930)	(2.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 434	21.6%	2 886	7.4%	883	2.3%	26 789	68.7%	38 991	2.5%	(556)	(1.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 681	2.6%	1 252	1.9%	1 161	1.8%	60 993	93.7%	65 087	4.2%	(20 411)	(31.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 307	2.2%	2 293	1.5%	2 228	1.5%	141 698	94.8%	149 527	9.7%	(3 885)	(2.6%)	-	-
Receivables from Exchange Transactions - Waste Management	2 754	1.7%	2 378	1.4%	2 298	1.4%	158 153	95.5%	165 582	10.7%	(4 577)	(2.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	296	100.0%	296	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 859	1.3%	9 882	1.3%	9 358	1.3%	706 843	96.0%	735 941	47.8%	11	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	104	4%	284	1.0%	64	2%	27 258	98.4%	27 709	1.8%	(1 908)	(6.9%)	-	-
Total By Income Source	33 027	2.1%	24 474	1.6%	22 890	1.5%	1 460 795	94.8%	1 541 185	100.0%	(40 255)	(2.6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 716	2.0%	3 842	1.6%	3 407	1.4%	223 094	94.9%	235 057	15.3%	303	.1%	-	-
Commercial	9 780	18.4%	2 662	5.0%	618	1.2%	40 003	75.4%	53 063	3.4%	(17 378)	(32.7%)	-	-
Households	18 531	1.5%	17 971	1.4%	18 865	1.5%	1 197 699	95.6%	1 253 065	81.3%	(23 180)	(1.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 027	2.1%	24 474	1.6%	22 890	1.5%	1 460 795	94.8%	1 541 185	100.0%	(40 255)	(2.6%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 225	3.9%	10 455	4.0%	10 754	4.1%	228 826	87.9%	260 260	25.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1	100.0%	-	-	-	-	-	-	1	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 090	2.8%	6 625	.9%	5 560	.7%	725 228	95.6%	758 503	74.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 316	3.1%	17 079	1.7%	16 314	1.6%	954 055	93.6%	1 018 764	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 137 247	565 171	26,4%	510 434	23,9%	1 075 604	50,3%	486 795	62,3%	4,9%
Exchange Revenue										
Service charges - Electricity	739 063	88 948	12,0%	87 049	11,8%	175 997	23,8%	90 270	37,8%	(3,6%)
Service charges - Water	95 159	25 385	26,7%	24 647	25,9%	50 032	52,6%	20 722	32,7%	18,9%
Service charges - Waste Water Management	51 422	13 889	27,0%	13 244	25,8%	27 133	52,8%	12 094	48,3%	9,5%
Service charges - Waste Management	51 184	13 722	26,8%	13 095	25,6%	26 817	52,4%	12 657	50,1%	3,5%
Sale of Goods and Rendering of Services	6 743	798	11,8%	667	9,9%	1 465	21,7%	610	20,4%	9,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	125 181	17 376	13,9%	36 118	28,9%	53 495	42,7%	25 975	280,4%	39,1%
Interest earned from Current and Non Current Assets	12 764	4 500	35,3%	3 873	30,3%	8 373	65,6%	5 926	83,6%	(34,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 000	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 992	351	8,8%	526	13,2%	876	22,0%	1 038	53,0%	(49,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 772	333	2,8%	601	5,1%	933	7,9%	782	18,7%	(23,2%)
Non-Exchange Revenue										
Property rates	110 363	26 226	23,8%	32 537	29,5%	58 762	53,2%	27 189	47,5%	19,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 396	441	18,4%	243	10,1%	683	28,5%	48	2,9%	402,7%
Licences or permits	1 663	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	882 846	366 381	41,5%	283 839	32,2%	650 220	73,7%	279 730	76,6%	1,5%
Interest	41 693	6 821	16,4%	13 990	33,6%	20 811	49,9%	9 750	264,8%	43,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	7	-	-	6	87,2%	6	87,2%	5	71,6%	15,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 638 370	605 832	23,0%	683 169	25,9%	1 289 000	48,9%	453 105	53,3%	50,8%
Employee related costs	722 554	180 119	24,9%	193 820	26,8%	373 939	51,8%	186 241	48,6%	4,1%
Remuneration of councillors	36 529	8 040	22,0%	8 013	21,9%	16 053	43,9%	8 587	53,2%	(6,7%)
Bulk purchases - electricity	1 114 944	320 672	28,8%	367 707	33,0%	688 378	61,7%	197 315	76,8%	86,4%
Inventory consumed	69 277	6 519	9,4%	11 477	16,6%	17 997	26,0%	5 527	23,9%	107,7%
Debt impairment	13 280	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	75 930	-	-	-	-	-	-	-	-	-
Interest	51 662	23 052	44,6%	21 438	41,5%	44 490	86,1%	15 159	107,5%	41,4%
Contracted services	203 440	26 323	12,9%	27 570	13,6%	53 894	26,5%	27 435	29,2%	5%
Transfers and subsidies	198 043	31 336	15,8%	31 153	15,7%	62 489	31,6%	-	15,8%	(100,0%)
Irrecoverable debts written off	23 120	609	2,6%	412	1,8%	1 022	4,4%	-	-	(100,0%)
Operational costs	129 590	9 161	7,1%	21 577	16,6%	30 738	23,7%	12 839	16,0%	68,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	2	-	2	-	2	35,2%	28,0%
Surplus/(Deficit)	(501 123)	(40 661)	-	(172 735)	-	(213 396)	-	33 691	-	-
Transfers and subsidies - capital (monetary allocations)	291 250	16 153	5,5%	12 905	4,4%	29 059	10,0%	70 790	37,3%	(81,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(209 873)	(24 508)		(159 830)		(184 337)		104 481		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(209 873)	(24 508)		(159 830)		(184 337)		104 481		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(209 873)	(24 508)		(159 830)		(184 337)		104 481		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	270 618	51 168	18,9%	54 039	20,0%	105 207	38,9%	64 667	57,5%	(16,4%)
Surplus/(Deficit) for the year	60 745	26 660		(105 790)		(79 130)		169 148		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	316 681	25 049	7,9%	82 187	26,0%	107 236	33,9%	72 733	43,2%	13,0%	
National Government	286 417	24 396	8,5%	77 571	27,1%	101 967	35,6%	71 997	42,9%	7,7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	286 417	24 396	8,5%	77 571	27,1%	101 967	35,6%	71 997	42,9%	7,7%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	30 264	652	2,2%	4 616	15,3%	5 269	17,4%	736	-	527,2%	
Capital Expenditure Functional	316 681	25 049	7,9%	82 187	26,0%	107 236	33,9%	72 733	43,2%	13,0%	
Municipal governance and administration	5 000	402	8,0%	283	5,7%	685	13,7%	-	-	(100,0%)	
Executive and Council	500	-	-	-	-	-	-	-	-	-	
Finance and administration	4 500	402	8,9%	283	6,3%	685	15,2%	-	-	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	27 373	2 233	8,2%	8 145	29,8%	10 378	37,9%	7 463	23,9%	9,1%	
Community and Social Services	4 061	745	18,4%	1 015	25,0%	1 760	43,3%	4 135	27,6%	(75,5%)	
Sport And Recreation	13 212	1 488	11,3%	7 130	54,0%	8 618	65,2%	3 328	21,9%	114,3%	
Public Safety	10 000	-	-	-	-	-	-	-	-	-	
Housing	100	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	60 418	2 413	4,0%	9 217	15,3%	11 630	19,2%	908	48,2%	915,6%	
Planning and Development	4 500	-	-	-	-	-	-	-	-	-	
Road Transport	55 918	2 413	4,3%	9 217	16,5%	11 630	20,8%	908	48,2%	915,6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	223 890	20 000	8,9%	64 542	28,8%	84 542	37,8%	64 362	47,8%	,3%	
Energy sources	44 958	6 967	15,5%	11 822	26,3%	18 789	41,8%	1 719	102,5%	587,8%	
Water Management	93 518	11 404	12,2%	22 821	24,4%	34 225	36,6%	19 580	38,0%	16,6%	
Waste Water Management	84 915	1 629	1,9%	29 899	35,2%	31 528	37,1%	29 701	48,9%	,7%	
Waste Management	500	-	-	-	-	-	-	13 363	84,6%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 819 651	483 525	26,6%	460 317	25,3%	943 842	51,9%	392 038	28,8%	17,4%
Property rates	91 512	41 475	45,3%	11 357	12,4%	52 832	57,7%	19 470	35,8%	(41,7%)
Service charges	740 715	119 756	16,2%	134 948	18,2%	254 704	34,4%	122 252	65,8%	10,4%

Other revenue	(197 652)	(96 072)	48,6%	(93 126)	47,1%	(189 198)	95,7%	(89 302)	(8,5%)	4,3%
Transfers and Subsidies - Operational	882 846	369 828	41,9%	283 519	32,1%	653 347	74,0%	279 337	74,3%	1,5%
Transfers and Subsidies - Capital	291 250	44 597	15,3%	121 719	41,8%	166 316	57,1%	59 620	54,6%	104,2%
Interest	10 879	3 940	35,9%	1 900	17,3%	5 840	53,2%	661	15,4%	187,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(982 302)	(326 635)	33,3%	(257 823)	26,2%	(584 458)	59,5%	(553 938)	27,7%	(53,5%)
Suppliers and employees	(982 302)	(326 635)	33,3%	(257 823)	26,2%	(584 458)	59,5%	(553 938)	27,7%	(53,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	837 349	156 890	18,7%	202 494	24,2%	359 384	42,9%	(161 899)	31,9%	(225,1%)
Cash Flow from Investing Activities										
Receipts	10 000	315	3,1%	274	2,7%	589	5,9%	-	-	(100,0%)
Proceeds on disposal of PPE	10 000	315	3,1%	274	2,7%	589	5,9%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(316 681)	(26 601)	8,4%	(94 515)	29,8%	(121 116)	38,2%	(72 733)	43,2%	29,9%
Capital assets	(316 681)	(26 601)	8,4%	(94 515)	29,8%	(121 116)	38,2%	(72 733)	43,2%	29,9%
Net Cash from/(used) Investing Activities	(306 681)	(26 286)	8,6%	(94 241)	30,7%	(120 527)	39,3%	(72 733)	43,2%	29,6%
Cash Flow from Financing Activities										
Receipts	31	385	1 236,5%	221	710,0%	606	1 946,4%	86	63,8%	155,6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	31	385	1 236,5%	221	710,0%	606	1 946,4%	86	63,8%	155,6%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	31	385	1 236,5%	221	710,0%	606	1 946,4%	86	63,8%	155,6%
Net Increase/(Decrease) in cash held	530 700	130 989	24,7%	108 474	20,4%	239 463	45,1%	(234 545)	27,4%	(146,2%)
Cash/cash equivalents at the year begin:	41 833	665 927	1 591,9%	135 957	325,0%	665 927	1 591,9%	297 106	751,2%	(54,2%)
Cash/cash equivalents at the year end:	572 533	133 299	23,3%	330 368	57,7%	330 368	57,7%	741 437	118,8%	(55,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 152	1,0%	14 814	1,6%	9 135	1,0%	869 064	96,3%	902 165	28,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	465	1%	43	-	-	-	318 300	99,8%	318 808	10,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 517	1,3%	9 414	1,4%	7 070	1,0%	655 281	96,3%	680 281	21,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 874	1,3%	5 140	1,4%	4 912	1,4%	348 075	95,9%	363 001	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 672	1,3%	4 642	1,3%	4 961	1,3%	355 055	96,1%	369 331	11,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 364	2,7%	24 938	5,5%	12 509	2,8%	403 692	89,0%	453 503	14,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	723	1,0%	3 516	4,9%	596	8%	66 570	93,2%	71 404	2,3%	-	-	-	-
Total By Income Source	40 766	1,3%	62 507	2,0%	39 183	1,2%	3 016 037	95,5%	3 158 494	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 085	1,3%	10 669	2,0%	6 196	1,2%	501 831	95,4%	525 782	16,6%	-	-	-	-
Commercial	9 184	1,4%	14 699	2,2%	7 306	1,1%	637 012	95,3%	668 201	21,2%	-	-	-	-
Households	24 300	1,3%	33 901	1,8%	25 542	1,3%	1 846 070	95,7%	1 929 812	61,1%	-	-	-	-
Other	197	6%	3 238	9,3%	139	4%	31 124	89,7%	34 699	1,1%	-	-	-	-
Total By Customer Group	40 766	1,3%	62 507	2,0%	39 183	1,2%	3 016 037	95,5%	3 158 494	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	86 761	1,0%	102 664	1,2%	110 905	1,3%	8 182 518	96,5%	8 482 848	90,9%
Bulk Water	-	-	-	-	-	-	500 336	100,0%	500 336	5,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	21 006	6,0%	20 659	5,9%	308 256	88,1%	349 922	3,7%
Auditor-General	-	-	-	-	-	-	43	100,0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	86 761	,9%	123 670	1,3%	131 564	1,4%	8 991 154	96,3%	9 333 149	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26									2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure												
Operating Revenue	247 535	22 595	9,1%	58 203	23,5%	80 798	32,6%	57 268	49,2%	1,6%		
Exchange Revenue												
Service charges - Electricity	(1 308)	-	-	(19)	1,4%	(19)	1,4%	56	3%	(133,7%)		
Service charges - Water	23 398	4 903	21,0%	5 876	25,1%	10 779	46,1%	5 705	54,1%	3,0%		
Service charges - Waste Water Management	20 579	3 174	15,4%	4 778	23,2%	7 952	38,6%	4 679	47,4%	2,1%		
Service charges - Waste Management	17 637	2 766	15,7%	4 113	23,3%	6 879	39,0%	4 052	46,5%	1,5%		
Sale of Goods and Rendering of Services	438	48	11,0%	52	12,0%	101	22,9%	89	39,9%	(41,3%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	47 955	6 323	13,2%	9 717	20,3%	16 040	33,4%	10 956	46,6%	(11,3%)		
Interest earned from Current and Non Current Assets	898	0	-	1	,1%	1	,1%	0	,1%	140,9%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	690	173	25,1%	260	37,6%	433	62,7%	248	87,1%	4,8%		
Licence and permits	-	-	-	-	-	-	-	-	-	-		
Special rating levies	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	2 527	60	2,4%	99	3,9%	159	6,3%	117	9,7%	(15,0%)		
Non-Exchange Revenue												
Property rates	20 768	1 798	8,7%	2 637	12,7%	4 435	21,4%	2 728	110,9%	(3,3%)		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	60	-	-	-	-	-	-	-	,5%	-		
Licences or permits	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	113 893	3 350	2,9%	30 689	26,9%	34 039	29,9%	28 639	57,5%	7,2%		
Interest	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	247 146	26 749	10,8%	44 377	18,0%	71 126	28,8%	51 067	39,2%	(13,1%)		
Employee related costs	101 197	15 798	15,6%	25 321	25,0%	41 118	40,6%	21 935	41,7%	15,4%		
Remuneration of councillors	7 984	1 265	15,8%	1 979	24,8%	3 244	40,6%	3 203	77,8%	(38,2%)		
Bulk purchases - electricity	4 000	1 266	31,7%	1 673	41,8%	2 940	73,5%	8 442	57,4%	(80,2%)		
Inventory consumed	9 803	2 428	24,8%	3 654	37,3%	6 082	62,0%	3 137	55,4%	16,5%		
Debt impairment	43 378	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	20 865	-	-	-	-	-	-	-	-	-		
Interest	6 813	43	,6%	580	8,5%	623	9,1%	1 126	30,2%	(48,5%)		
Contracted services	3 990	233	5,8%	884	22,2%	1 117	28,0%	3 879	71,7%	(77,2%)		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-		
Operational costs	49 116	5 716	11,6%	10 286	20,9%	16 002	32,6%	9 345	46,2%	10,1%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	389	(4 155)	-	13 826	-	9 672	-	6 202	-	-		
Transfers and subsidies - capital (monetary allocations)	44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	8 884	28,9%	16,8%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	44 502	2 732		24 205		26 937		15 085				
Income Tax	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	44 502	2 732		24 205		26 937		15 085				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	44 502	2 732		24 205		26 937		15 085				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	44 502	2 732		24 205		26 937		15 085				

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	10 316	31,9%	,6%	
National Government		44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	10 316	31,9%	,6%	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	10 316	31,9%	,6%	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional		44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	10 316	31,9%	,6%	
Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	
Executive and Council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		1 263	-	-	-	-	-	-	792	-	(100,0%)	
Community and Social Services		-	-	-	-	-	-	-	-	-	-	
Sport And Recreation		1 263	-	-	-	-	-	-	792	-	(100,0%)	
Public Safety		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		931	-	-	-	-	-	-	-	-	-	
Planning and Development		931	-	-	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		41 920	6 886	16,4%	10 379	24,8%	17 265	41,2%	9 524	31,8%	9,0%	
Energy sources		4 000	-	-	1 979	49,5%	1 979	49,5%	1 097	44,8%	80,5%	
Water Management		1 000	-	-	-	-	-	-	-	-	-	
Waste Water Management		36 920	6 886	18,7%	8 400	22,8%	15 286	41,4%	-	-	(100,0%)	
Waste Management		-	-	-	-	-	-	-	8 427	-	(100,0%)	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	238 239	13 554	5,7%	55 477	23,3%	69 031	29,0%	56 604	44,0%	(2,0%)	
Property rates	9 397	1 190	12,7%	1 444	15,4%	2 634	28,0%	1 984	39,8%	(27,2%)	
Service charges	32 735	2 581	7,9%	4 218	12,9%	6 799	20,8%	4 358	23,8%	(3,2%)	

Other revenue	3 392	882	26,0%	1 215	35,8%	2 096	61,8%	765	87,0%	58,7%
Transfers and Subsidies - Operational	113 876	3 640	3,2%	35 213	30,9%	38 853	34,1%	32 852	66,0%	7,2%
Transfers and Subsidies - Capital	44 113	5 000	11,3%	13 000	29,5%	18 000	40,8%	16 631	43,4%	(21,8%)
Interest	34 725	262	,8%	388	1,1%	650	1,9%	14	,1%	2 749,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(181 450)	(13 595)	7,5%	(13 941)	7,7%	(27 536)	15,2%	(11 020)	13,4%	26,5%
Suppliers and employees	(174 637)	(13 595)	7,8%	(13 941)	8,0%	(27 536)	15,8%	(11 020)	13,8%	26,5%
Finance charges	(6 813)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 788	(40)	(,1%)	41 536	73,1%	41 496	73,1%	45 583	258,3%	(8,9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	26	285,8%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	26	285,8%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(44 113)	(7 280)	16,5%	(12 559)	28,5%	(19 839)	45,0%	(15 104)	36,6%	(16,8%)
Capital assets	(44 113)	(7 280)	16,5%	(12 559)	28,5%	(19 839)	45,0%	(15 104)	36,6%	(16,8%)
Net Cash from/(used) Investing Activities	(44 113)	(7 280)	16,5%	(12 559)	28,5%	(19 839)	45,0%	(15 077)	35,4%	(16,7%)
Cash Flow from Financing Activities										
Receipts	-	3	-	(1)	-	2	-	(0)	-	167,0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	(1)	-	2	-	(0)	-	167,0%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3	-	(1)	-	2	-	(0)	-	167,0%
Net Increase/(Decrease) in cash held	12 675	(7 318)	(57,7%)	28 976	228,6%	21 658	170,9%	30 506	(412,7%)	(5,0%)
Cash/cash equivalents at the year begin:	8 461	-	-	(7 318)	(86,5%)	-	-	41 576	16,1%	(117,6%)
Cash/cash equivalents at the year end:	21 136	(7 318)	(34,6%)	21 658	102,5%	21 658	102,5%	72 081	513,0%	(70,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 618	1,2%	2 154	1,6%	2 842	2,1%	131 084	95,2%	137 698	18,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	4 923	100,0%	4 923	,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	865	,9%	887	,9%	766	,8%	95 816	97,4%	98 323	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 586	1,2%	1 854	1,4%	1 726	1,3%	123 915	96,0%	129 082	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 465	1,1%	1 571	1,2%	1 485	1,2%	123 682	96,5%	128 194	17,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	,8%	69	1,2%	83	1,4%	5 788	96,6%	5 989	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	3 336	1,4%	3 379	1,4%	3 418	1,4%	231 720	95,8%	241 853	32,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 988)	131,6%	16	(,3%)	14	(,2%)	1 889	(31,1%)	(6 068)	(,8%)	-	-	-	-
Total By Income Source	910	,1%	9 930	1,3%	10 336	1,4%	718 817	97,1%	739 992	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 533)	(11,8%)	375	1,7%	393	1,8%	23 249	108,2%	21 483	2,9%	-	-	-	-
Commercial	532	2,0%	893	3,3%	615	2,3%	25 014	92,5%	27 054	3,7%	-	-	-	-
Households	5 731	1,0%	7 513	1,3%	8 120	1,4%	578 021	96,4%	599 386	81,0%	-	-	-	-
Other	(2 819)	(3,1%)	1 149	1,2%	1 208	1,3%	92 532	100,5%	92 069	12,4%	-	-	-	-
Total By Customer Group	910	,1%	9 930	1,3%	10 336	1,4%	718 817	97,1%	739 992	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	363	,1%	643	,2%	729	,2%	303 179	99,4%	304 914	61,7%
Bulk Water	-	-	1 629	1,2%	1 154	,8%	135 622	98,0%	138 405	28,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	,2%	243	5,5%	199	4,5%	3 977	89,8%	4 428	,9%
Auditor-General	-	-	-	-	2 606	9,1%	25 971	90,9%	28 577	5,8%
Other	99	,6%	805	4,5%	115	,6%	16 821	94,3%	17 840	3,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	470	,1%	3 320	,7%	4 803	1,0%	485 569	98,3%	494 163	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	423 372	102 891	24,3%	101 683	24,0%	204 574	48,3%	77 175	43,9%	31,8%
Exchange Revenue										
Service charges - Electricity	80 244	17 326	21,6%	14 898	18,6%	32 224	40,2%	11 446	49,7%	30,2%
Service charges - Water	24 558	4 677	19,0%	6 913	28,1%	11 590	47,2%	4 226	28,5%	63,6%
Service charges - Waste Water Management	29 811	5 712	19,2%	8 404	28,2%	14 116	47,4%	4 733	25,8%	77,5%
Service charges - Waste Management	21 690	3 962	18,3%	5 859	27,0%	9 821	45,3%	3 446	27,3%	70,0%
Sale of Goods and Rendering of Services	896	143	16,0%	107	11,9%	250	27,9%	95	12,6%	12,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 136	10 888	13,9%	16 349	20,9%	27 237	34,9%	12 608	39,7%	29,7%
Interest earned from Current and Non Current Assets	499	113	22,6%	83	16,6%	196	39,2%	41	48,8%	100,4%
Dividends	102	-	-	59	58,0%	59	58,0%	-	10,5%	(100,0%)
Rent on Land	290	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 788	283	15,8%	159	8,9%	442	24,7%	305	40,9%	(47,9%)
Licence and permits	240	0	-	1	2%	1	3%	10	5,2%	(94,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	511	11	2,1%	18	3,5%	29	5,6%	(49)	(10,0%)	(136,4%)
Non-Exchange Revenue										
Property rates	38 780	6 712	17,3%	9 950	25,7%	16 661	43,0%	6 501	52,5%	53,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	130	3	2,0%	2	1,8%	5	3,8%	2	-	27,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	126 761	51 085	40,3%	35 799	28,2%	86 884	68,5%	31 886	56,1%	12,3%
Interest	18 933	1 978	10,4%	3 083	16,3%	5 061	26,7%	1 924	77,9%	60,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	493 061	35 814	7,3%	59 008	12,0%	94 822	19,2%	30 638	26,2%	92,6%
Employee related costs	116 185	19 905	17,1%	19 464	16,8%	39 370	33,9%	8 951	28,2%	117,4%
Remuneration of councillors	8 608	544	6,3%	2 189	25,4%	2 733	31,8%	475	23,6%	360,9%
Bulk purchases - electricity	85 957	6 305	7,3%	11 519	13,4%	17 824	20,7%	5 354	39,9%	115,1%
Inventory consumed	15 943	283	1,8%	3 870	24,3%	4 152	26,0%	1 328	17,9%	191,5%
Debt impairment	110 757	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 485	13	-	-	-	13	-	7 200	42,5%	(100,0%)
Interest	22 033	3 424	15,5%	7 363	33,4%	10 787	49,0%	2 876	50,2%	156,0%
Contracted services	49 781	3 393	6,8%	8 126	16,3%	11 519	23,1%	3 683	38,7%	120,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	12 308	181	1,5%	569	4,6%	750	6,1%	89	9%	539,6%
Operational costs	26 004	1 766	6,8%	5 906	22,7%	7 672	29,5%	682	12,0%	766,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(69 689)	67 078	-	42 675	-	109 753	-	46 537	-	-
Transfers and subsidies - capital (monetary allocations)	34 811	3 381	9,7%	2 887	8,3%	6 267	18,0%	5 061	58,9%	(43,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(34 878)	70 458	-	45 562	-	116 020	-	51 598	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(34 878)	70 458	-	45 562	-	116 020	-	51 598	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(34 878)	70 458	-	45 562	-	116 020	-	51 598	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(34 878)	70 458	-	45 562	-	116 020	-	51 598	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	34 811	2 940	8,4%	4 955	14,2%	7 895	22,7%	4 400	51,2%	12,6%
National Government	34 811	2 940	8,4%	4 955	14,2%	7 895	22,7%	4 400	51,2%	12,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 811	2 940	8,4%	4 955	14,2%	7 895	22,7%	4 400	51,2%	12,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	34 811	3 096	8,9%	4 955	14,2%	8 051	23,1%	4 400	51,2%	12,6%
Municipal governance and administration	-	157	-	-	-	157	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	157	-	-	-	157	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	556	30,4%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	556	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 648	2 308	18,3%	4 955	39,2%	7 263	57,4%	3 844	93,3%	28,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 648	2 308	18,3%	4 955	39,2%	7 263	57,4%	3 844	93,3%	28,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	22 163	631	2,8%	-	-	631	2,8%	-	3,6%	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	12 384	631	5,1%	-	-	631	5,1%	-	3,6%	-
Waste Management	9 779	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	367 508	85 318	23,2%	76 354	20,8%	161 672	44,0%	55 299	32,3%	38,1%
Property rates	32 001	2 561	8,0%	6 750	21,1%	9 311	29,1%	3 658	19,7%	84,5%
Service charges	128 942	8 068	6,3%	14 624	11,3%	22 692	17,6%	8 979	10,1%	62,9%

Other revenue	44 392	2 457	5.5%	748	1.7%	3 205	7.2%	1 140	13.8%	(34.4%)
Transfers and Subsidies - Operational	126 761	60 356	47.6%	44 050	34.7%	104 405	82.4%	37 092	74.0%	18.8%
Transfers and Subsidies - Capital	34 811	11 764	33.8%	10 099	29.0%	21 863	62.8%	4 399	70.0%	129.6%
Interest	499	113	22.6%	83	16.6%	196	39.2%	31	43.5%	167.9%
Dividends	102	-	-	-	-	-	-	-	10.5%	-
Payments	(321 642)	(15 902)	4.9%	(3 366)	1.0%	(19 268)	6.0%	(11 620)	1.9%	(71.0%)
Suppliers and employees	(300 486)	(15 902)	5.3%	(3 366)	1.1%	(19 268)	6.4%	(11 393)	2.0%	(70.5%)
Finance charges	(21 156)	-	-	-	-	-	-	(226)	1.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 866	69 416	151.3%	72 988	159.1%	142 404	310.5%	43 680	108.7%	67.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 811)	(3 381)	9.7%	(5 698)	16.4%	(9 079)	26.1%	(5 061)	54.0%	12.6%
Capital assets	(34 811)	(3 381)	9.7%	(5 698)	16.4%	(9 079)	26.1%	(5 061)	54.0%	12.6%
Net Cash from/(used) Investing Activities	(34 811)	(3 381)	9.7%	(5 698)	16.4%	(9 079)	26.1%	(5 061)	54.0%	12.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 000)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 055	66 035	819.8%	67 290	835.3%	133 325	1 655.1%	38 619	130.2%	74.2%
Cash/cash equivalents at the year begin:	18 420	-	-	121 728	660.8%	-	-	103 961	95.1%	17.1%
Cash/cash equivalents at the year end:	26 476	121 728	459.8%	189 018	713.9%	189 018	713.9%	142 581	156.2%	32.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 745	1.1%	2 468	1.0%	2 437	1.0%	234 569	96.8%	242 219	19.6%	(251)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 849	8.7%	2 140	6.6%	1 535	4.7%	26 125	80.0%	32 649	2.6%	(6)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 120	2.7%	2 551	2.2%	2 437	2.1%	105 359	92.9%	113 467	9.2%	(254)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 216	1.3%	3 081	1.3%	3 006	1.3%	229 387	96.1%	238 690	19.3%	(11)	-	-	-
Receivables from Exchange Transactions - Waste Management	2 220	1.4%	2 082	1.3%	2 038	1.3%	156 233	96.1%	162 573	13.1%	(68)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 790	1.5%	6 659	1.5%	6 596	1.5%	425 556	95.5%	445 800	36.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	.8%	13	.7%	15	.8%	1 915	97.8%	1 959	2%	(12)	(.6%)	-	-
Total By Income Source	20 954	1.7%	18 994	1.5%	18 064	1.5%	1 179 145	95.3%	1 237 157	100.0%	(602)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 076	7.3%	1 021	6.9%	607	4.1%	12 028	81.6%	14 732	1.2%	-	-	-	-
Commercial	2 010	4.3%	1 226	2.6%	1 166	2.5%	42 665	90.6%	47 067	3.8%	(97)	(.2%)	-	-
Households	17 869	1.5%	16 747	1.4%	16 291	1.4%	1 124 452	95.7%	1 175 359	95.0%	(504)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 954	1.7%	18 994	1.5%	18 064	1.5%	1 179 145	95.3%	1 237 157	100.0%	(602)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 943	1.9%	329	.1%	10 095	1.9%	497 825	96.1%	518 192	94.2%
Bulk Water	303	11.9%	111	4.4%	-	-	2 132	83.8%	2 546	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 799	100.0%	2 799	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60	.2%	497	2.0%	403	1.6%	24 347	96.2%	25 307	4.6%
Auditor-General	1 162	100.0%	-	-	-	-	-	-	1 162	.2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 468	2.1%	937	.2%	10 499	1.9%	527 103	95.8%	550 006	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	11	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	154 065	(10 094)	(6,6%)	-	-	(10 094)	(6,6%)	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	6 780	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(178 790)	(34 382)	19,2%	(40 539)	22,7%	(74 921)	41,9%	(2 636)	6,4%	1 437,7%
Suppliers and employees	(178 790)	(34 382)	19,2%	(40 539)	22,7%	(74 921)	41,9%	(2 636)	6,4%	1 437,7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(17 933)	(44 477)	248,0%	(40 539)	226,1%	(85 015)	474,1%	(2 636)	4 330,2%	1 437,7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(9 920)	-	-	-	-	-	-	-	-	-
Capital assets	(9 920)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 920)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(27 853)	(44 477)	159,7%	(40 539)	145,5%	(85 015)	305,2%	(2 636)	121,5%	1 437,7%
Cash/cash equivalents at the year begin:	-	(14 617)	-	(83 549)	-	(14 617)	-	(7 102)	-	1 076,4%
Cash/cash equivalents at the year end:	(27 853)	(58 787)	211,1%	(93 810)	336,8%	(93 810)	336,8%	(9 738)	(27,3%)	863,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 100	100,0%	8 100	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	8 100	100,0%	8 100	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 100	100,0%	8 100	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	8 100	100,0%	8 100	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	66	100,0%	-	-	-	-	-	-	66	1,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	493	9,3%	-	-	-	-	4 809	90,7%	5 302	91,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	432	100,0%	432	7,5%
Total	559	9,6%	-	-	-	-	5 241	90,4%	5 801	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 429 951	389 352	27,2%	324 835	22,7%	714 188	49,9%	311 682	47,5%	4,2%
Exchange Revenue										
Service charges - Electricity	548 139	131 764	24,0%	96 693	17,6%	228 457	41,7%	108 759	34,3%	(11,1%)
Service charges - Water	204 038	40 658	19,9%	38 735	19,0%	79 393	38,9%	40 621	43,0%	(4,6%)
Service charges - Waste Water Management	73 321	18 689	25,5%	18 545	25,3%	37 234	50,8%	18 107	51,8%	2,4%
Service charges - Waste Management	50 701	13 114	25,9%	13 009	25,7%	26 123	51,5%	12 908	53,0%	8%
Sale of Goods and Rendering of Services	8 764	1 056	12,0%	1 179	13,5%	2 235	25,5%	1 560	27,9%	(24,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 687	24 148	30,7%	23 785	30,2%	47 933	60,9%	19 612	107,8%	21,3%
Interest earned from Current and Non Current Assets	63	-	-	-	-	-	-	14	129,4%	(100,0%)
Dividends	4 744	845	17,8%	1 489	31,4%	2 335	49,2%	2 070	132,4%	(28,1%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 256	1 623	17,5%	2 372	25,6%	3 995	43,2%	2 348	37,8%	1,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 960	(330)	(2,2%)	(1 235)	(8,3%)	(1 565)	(10,5%)	3 347	37,7%	(136,9%)
Non-Exchange Revenue										
Property rates	94 806	24 629	26,0%	24 698	26,1%	49 326	52,0%	23 540	51,8%	4,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 784	139	2,4%	417	7,2%	556	9,6%	586	11,7%	(28,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 582	130 294	39,7%	102 438	31,2%	232 732	70,8%	75 637	64,2%	35,4%
Interest	8 373	2 491	29,8%	2 476	29,6%	4 967	59,3%	2 352	155,6%	5,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	(267)	233	(87,3%)	233	(87,4%)	466	(174,7%)	222	65,4%	5,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 386 834	352 391	25,4%	241 472	17,4%	593 863	42,8%	201 861	28,5%	19,6%
Employee related costs	449 410	114 725	25,5%	122 425	27,2%	237 151	52,8%	108 705	47,7%	12,6%
Remuneration of councillors	29 484	5 398	18,3%	5 901	20,0%	11 299	38,3%	6 345	39,1%	(7,0%)
Bulk purchases - electricity	428 185	57 318	13,4%	2 481	6%	59 799	14,0%	2 731	1,2%	(9,1%)
Inventory consumed	26 574	4 662	17,5%	11 164	42,0%	15 825	59,6%	9 447	75,0%	18,2%
Debt impairment	61 096	-	-	-	-	-	-	78	,1%	(100,0%)
Depreciation and amortisation	10 305	-	-	-	-	-	-	-	-	-
Interest	8 790	122 245	1 390,7%	1 650	18,8%	123 895	1 409,4%	1 650	37,9%	-
Contracted services	197 383	25 113	12,7%	45 868	23,2%	70 981	36,0%	29 314	35,2%	56,5%
Transfers and subsidies	1 095	5	,5%	-	-	5	,5%	53	5,1%	(100,0%)
Irrecoverable debts written off	3 966	2 325	58,6%	2 306	58,1%	4 631	116,8%	1 099	125,9%	109,8%
Operational costs	170 482	20 606	12,1%	49 677	29,1%	70 282	41,2%	42 439	45,7%	17,1%
Losses on disposal of Assets	63	-	-	-	-	-	-	-	-	-
Other Losses	-	(6)	-	-	-	(6)	-	-	-	-
Surplus/(Deficit)	43 117	36 961	-	83 363	-	120 325	-	109 821	-	-
Transfers and subsidies - capital (monetary allocations)	66 532	-	-	181	,3%	181	,3%	19 739	41,4%	(99,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 649	36 961		83 544		120 506		129 560		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	109 649	36 961		83 544		120 506		129 560		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 649	36 961		83 544		120 506		129 560		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 649	36 961		83 544		120 506		129 560		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	95 021	12 212	12,9%	10 611	11,2%	22 823	24,0%	24 479	40,8%	(56,7%)
National Government	66 532	25	-	4 096	6,2%	4 121	6,2%	22 559	54,0%	(81,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 532	25	-	4 096	6,2%	4 121	6,2%	22 559	54,0%	(81,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 489	12 186	42,8%	6 516	22,9%	18 702	65,6%	1 919	15,6%	239,5%
Capital Expenditure Functional	95 021	12 212	12,9%	10 611	11,2%	22 823	24,0%	24 479	40,8%	(56,7%)
Municipal governance and administration	2 981	57	1,9%	172	5,8%	229	7,7%	1 496	39,2%	(88,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 981	57	1,9%	172	5,8%	229	7,7%	1 496	38,9%	(88,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	29 350	11 013	37,5%	6 352	21,6%	17 364	59,2%	157	3,0%	3 948,3%
Community and Social Services	550	27	5,0%	-	-	27	5,0%	-	-	-
Sport And Recreation	5 853	1	-	-	-	1	-	111	7,4%	(100,0%)
Public Safety	22 947	10 984	47,9%	6 352	27,7%	17 336	75,5%	46	2,3%	13 833,1%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 144	1 133	2,7%	-	-	1 133	2,7%	8 594	58,3%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	33,8%	-
Road Transport	42 064	1 133	2,7%	-	-	1 133	2,7%	8 594	58,8%	(100,0%)
Environmental Protection	80	-	-	-	-	-	-	-	-	-
Trading Services	20 546	10	-	4 087	19,9%	4 097	19,9%	14 232	39,8%	(71,3%)
Energy sources	250	-	-	-	-	-	-	-	4,5%	-
Water Management	18 524	10	,1%	32	,2%	41	,2%	13 183	63,8%	(99,8%)
Waste Water Management	1 773	-	-	4 056	228,8%	4 056	228,8%	797	5,0%	408,6%
Waste Management	-	-	-	-	-	-	-	251	57,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 258 084	302 473	24,0%	130 201	10,3%	432 674	34,4%	335 015	79,6%	(61,1%)
Property rates	120 179	16 257	13,5%	25 578	21,3%	41 835	34,8%	16 088	26,9%	59,0%
Service charges	864 329	167 974	19,4%	139 757	16,2%	307 731	35,6%	150 868	31,1%	(7,4%)

Other revenue	(134 111)	(39 495)	29.4%	(165 049)	123.1%	(204 544)	152.5%	66 933	(27.4%)	(346.6%)
Transfers and Subsidies - Operational	334 714	149 273	44.6%	116 016	34.7%	265 288	79.3%	75 283	65.0%	54.1%
Transfers and Subsidies - Capital	68 228	4 595	6.7%	9 419	13.8%	14 014	20.5%	20 469	88.9%	(54.0%)
Interest	-	3 024	-	2 992	-	6 016	-	3 304	-	(9.4%)
Dividends	4 744	845	17.8%	1 489	31.4%	2 335	49.2%	2 070	132.4%	(28.1%)
Payments	(1 637 348)	(387 190)	23.6%	(289 186)	17.7%	(676 376)	41.3%	(334 521)	45.6%	(13.6%)
Suppliers and employees	(1 637 348)	(387 190)	23.6%	(289 186)	17.7%	(676 376)	41.3%	(334 521)	45.6%	(13.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(379 265)	(84 717)	22.3%	(158 985)	41.9%	(243 702)	64.3%	494	,9%	(32 298,6%)
Cash Flow from Investing Activities										
Receipts	8 493	(21)	(2%)	(122)	(1,4%)	(143)	(1,7%)	-	-	(100,0%)
Proceeds on disposal of PPE	8 493	(21)	(2%)	(122)	(1,4%)	(143)	(1,7%)	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(95 021)	(12 212)	12.9%	(10 611)	11,2%	(22 823)	24,0%	(24 479)	40,8%	(56,7%)
Capital assets	(95 021)	(12 212)	12.9%	(10 611)	11,2%	(22 823)	24,0%	(24 479)	40,8%	(56,7%)
Net Cash from/(used) Investing Activities	(86 529)	(12 233)	14,1%	(10 733)	12,4%	(22 966)	26,5%	(24 479)	40,8%	(56,2%)
Cash Flow from Financing Activities										
Receipts	-	656	-	149	-	805	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	656	-	149	-	805	-	-	-	(100,0%)
Payments	(2 121)	(1 268)	59,7%	(1 051)	49,6%	(2 319)	109,3%	(764)	77,1%	37,7%
Repayment of borrowing	(2 121)	(1 268)	59,7%	(1 051)	49,6%	(2 319)	109,3%	(764)	77,1%	37,7%
Net Cash from/(used) Financing Activities	(2 121)	(612)	28,8%	(903)	42,5%	(1 514)	71,4%	(764)	77,1%	18,2%
Net Increase/(Decrease) in cash held	(467 915)	(97 561)	20,9%	(170 621)	36,5%	(268 182)	57,3%	(24 749)	6,2%	589,4%
Cash/cash equivalents at the year begin:	(24 764)	6 643	(26,8%)	(120 719)	487,5%	6 643	(26,8%)	(32 968)	(189,7%)	266,2%
Cash/cash equivalents at the year end:	(492 678)	(120 719)	24,5%	(291 340)	59,1%	(291 340)	58,1%	(57 717)	7,2%	404,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 193	4,6%	15 016	1,9%	15 035	1,9%	734 168	91,6%	801 412	40,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 767	22,6%	9 892	4,8%	10 380	5,0%	140 273	67,7%	207 311	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 970	12,3%	3 269	3,1%	3 015	2,9%	86 455	81,8%	105 709	5,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 874	4,9%	4 931	2,0%	4 798	2,0%	222 220	91,1%	243 823	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 206	4,7%	3 426	2,0%	3 342	1,9%	159 083	91,4%	174 056	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 436	4,5%	8 424	2,2%	8 430	2,2%	354 173	91,2%	388 463	19,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 877	2,6%	255	,4%	288	,4%	68 572	96,6%	70 993	3,6%	-	-	-	-
Total By Income Source	136 322	6,8%	45 213	2,3%	45 288	2,3%	1 764 944	88,6%	1 991 767	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 892	15,1%	9 174	6,3%	9 309	6,4%	105 036	72,2%	145 412	7,3%	-	-	-	-
Commercial	46 996	19,9%	8 682	3,7%	7 708	3,3%	172 354	73,1%	235 741	11,8%	-	-	-	-
Households	65 846	4,2%	27 179	1,7%	28 058	1,8%	1 438 086	92,2%	1 559 169	78,3%	-	-	-	-
Other	1 588	3,1%	177	,3%	212	,4%	49 468	96,2%	51 445	2,6%	-	-	-	-
Total By Customer Group	136 322	6,8%	45 213	2,3%	45 288	2,3%	1 764 944	88,6%	1 991 767	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	55 967	2,6%	57 891	2,7%	58 327	2,7%	1 970 770	92,0%	2 142 955	97,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	562	45,4%	677	54,6%	-	-	-	-	1 239	,1%
Trade Creditors	3 372	28,0%	5 743	47,7%	1 345	11,2%	1 589	13,2%	12 049	,6%
Auditor-General	630	16,4%	3 208	83,6%	-	-	-	-	3 839	,2%
Other	976	3,4%	3 208	11,2%	899	3,1%	23 589	82,3%	28 673	1,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	61 508	2,8%	70 726	3,2%	60 571	2,8%	1 995 948	91,2%	2 188 754	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 975 771	293 735	14,9%	243 435	12,3%	537 170	27,2%	251 689	49,6%	(3,3%)
Exchange Revenue										
Service charges - Electricity	424 305	75 507	17,8%	66 134	15,6%	141 641	33,4%	65 419	52,2%	1,1%
Service charges - Water	68 991	16 501	23,9%	12 040	17,5%	28 542	41,4%	21 456	46,6%	(43,9%)
Service charges - Waste Water Management	56 038	15 176	27,1%	14 181	25,3%	29 357	52,4%	14 446	47,9%	(1,8%)
Service charges - Waste Management	28 511	10 721	37,6%	10 150	35,6%	20 872	73,2%	10 274	47,8%	(1,2%)
Sale of Goods and Rendering of Services	2 127	731	34,4%	602	28,3%	1 333	62,7%	544	51,9%	10,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 807	21 034	37,7%	14 547	26,1%	35 581	63,8%	28 247	54,8%	(48,5%)
Interest earned from Current and Non Current Assets	7 159	867	12,1%	405	5,7%	1 272	17,8%	2 525	58,5%	(84,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	382	90	23,5%	99	26,0%	189	49,5%	87	49,9%	14,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	98	62	63,7%	49	49,7%	111	113,4%	139	3%	(65,1%)
Non-Exchange Revenue										
Property rates	887 483	30 059	3,4%	28 051	3,2%	58 111	6,5%	27 326	43,2%	2,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	148 590	414	3%	293	2%	706	5%	42	47,6%	599,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	296 280	122 572	41,4%	96 884	32,7%	219 455	74,1%	81 184	59,6%	19,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 386 503	345 875	24,9%	298 317	21,5%	644 192	46,5%	275 495	49,4%	8,3%
Employee related costs	342 212	87 437	25,6%	86 597	25,3%	174 034	50,9%	79 348	54,1%	9,1%
Remuneration of councillors	20 295	4 479	22,1%	4 478	22,1%	8 957	44,1%	5 153	50,9%	(13,1%)
Bulk purchases - electricity	465 959	144 963	31,1%	71 545	15,4%	216 508	46,5%	97 435	70,8%	(26,6%)
Inventory consumed	152 787	35 898	23,5%	43 771	28,6%	79 668	52,1%	25 948	51,9%	68,7%
Debt impairment	103 707	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 774	4 315	8,0%	15 942	29,6%	20 257	37,7%	18 127	33,3%	(12,1%)
Interest	69 648	28 399	40,8%	24 472	35,1%	52 871	75,9%	431	24,7%	5 580,4%
Contracted services	60 854	20 321	33,4%	18 350	30,2%	38 671	63,5%	16 755	101,1%	9,5%
Transfers and subsidies	180	45	25,0%	43	23,9%	88	48,9%	60	50,0%	(28,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	117 089	20 018	17,1%	33 118	28,3%	53 136	45,4%	32 238	50,8%	2,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	589 267	(52 140)	-	(54 882)	-	(107 021)	-	(23 807)	-	-
Transfers and subsidies - capital (monetary allocations)	122 907	11 619	9,5%	44 521	36,2%	56 139	45,7%	46 355	48,0%	(4,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	712 175	(40 521)		(10 361)		(50 882)		22 548		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	712 175	(40 521)		(10 361)		(50 882)		22 548		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	712 175	(40 521)		(10 361)		(50 882)		22 548		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	712 175	(40 521)		(10 361)		(50 882)		22 548		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	171 207	15 748	9,2%	42 813	25,0%	58 561	34,2%	43 413	41,5%	(1,4%)
National Government	122 907	13 215	10,8%	37 273	30,3%	50 488	41,1%	40 150	41,1%	(7,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	122 907	13 215	10,8%	37 273	30,3%	50 488	41,1%	40 150	40,7%	(7,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 300	2 533	5,2%	5 539	11,5%	8 073	16,7%	3 263	61,6%	69,8%
Capital Expenditure Functional	171 207	15 748	9,2%	42 813	25,0%	58 561	34,2%	43 413	41,5%	(1,4%)
Municipal governance and administration	6 000	991	16,5%	512	8,5%	1 503	25,0%	-	-	(100,0%)
Executive and Council	2 000	-	-	95	4,7%	95	4,7%	-	-	(100,0%)
Finance and administration	4 000	991	24,8%	417	10,4%	1 408	35,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 061	4 350	33,3%	-	-	4 350	33,3%	3 263	36,3%	(100,0%)
Community and Social Services	13 061	4 350	33,3%	-	-	4 350	33,3%	3 263	36,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 893	725	1,9%	1 675	4,4%	2 401	6,3%	4 856	22,2%	(65,5%)
Planning and Development	24 400	222	9%	1 009	4,1%	1 231	5,0%	-	-	(100,0%)
Road Transport	13 493	503	3,7%	667	4,9%	1 170	8,7%	4 856	22,2%	(86,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	114 253	9 682	8,5%	40 626	35,6%	50 308	44,0%	35 295	47,0%	15,1%
Energy sources	17 635	1 481	8,4%	8 277	46,9%	9 758	55,3%	2 467	20,7%	235,4%
Water Management	78 742	7 744	9,8%	28 900	36,7%	36 644	46,5%	29 585	51,2%	(2,3%)
Waste Water Management	17 876	457	2,6%	3 450	19,3%	3 906	21,9%	3 243	60,0%	6,4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 949 287	271 288	13,9%	218 303	11,2%	489 591	25,1%	223 167	53,1%	(2,2%)
Property rates	887 483	15 124	1,7%	15 533	1,8%	30 657	3,5%	18 671	59,7%	(16,8%)
Service charges	577 845	46 447	8,0%	49 681	8,6%	96 129	16,6%	49 223	36,5%	9%

Other revenue	-	43 128	-	36 935	-	80 063	-	40 789	94.1%	(9.4%)
Transfers and Subsidies - Operational	296 280	123 977	41.8%	97 420	32.9%	221 397	74.7%	81 725	60.0%	19.2%
Transfers and Subsidies - Capital	122 907	40 606	33.0%	16 312	13.3%	56 918	46.3%	30 234	51.6%	(46.0%)
Interest	64 772	2 006	3.1%	2 421	3.7%	4 427	6.8%	2 525	62.3%	(4.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 231 593)	(295 698)	24.0%	(271 915)	22.1%	(567 613)	46.1%	(272 862)	129.9%	(.3%)
Suppliers and employees	(1 161 945)	(295 698)	25.4%	(271 915)	23.4%	(567 613)	48.9%	(272 862)	129.9%	(.3%)
Finance charges	(69 648)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	717 694	(24 410)	(3.4%)	(53 613)	(7.5%)	(78 022)	(10.9%)	(49 695)	(8.7%)	7.9%
Cash Flow from Investing Activities										
Receipts	-	47	-	32	-	79	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	47	-	32	-	79	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(196 889)	(15 748)	8.0%	(42 813)	21.7%	(58 561)	29.7%	(43 413)	41.5%	(1.4%)
Capital assets	(196 889)	(15 748)	8.0%	(42 813)	21.7%	(58 561)	29.7%	(43 413)	41.5%	(1.4%)
Net Cash from/(used) Investing Activities	(196 889)	(15 702)	8.0%	(42 781)	21.7%	(58 483)	29.7%	(43 413)	41.5%	(1.5%)
Cash Flow from Financing Activities										
Receipts	229	(3)	(1.4%)	(55)	(24.2%)	(59)	(25.6%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	229	(3)	(1.4%)	(55)	(24.2%)	(59)	(25.6%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	229	(3)	(1.4%)	(55)	(24.2%)	(59)	(25.6%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	521 035	(40 115)	(7.7%)	(96 449)	(18.5%)	(136 563)	(26.2%)	(93 108)	(32.5%)	3.6%
Cash/cash equivalents at the year begin:	5 740	6 046	105.3%	(34 047)	(593.2%)	6 046	105.3%	60 938	2 090.0%	(155.9%)
Cash/cash equivalents at the year end:	526 775	(34 047)	(6.5%)	(130 494)	(24.8%)	(130 494)	(24.8%)	(32 167)	(10.9%)	305.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 011	4.5%	6 705	4.3%	7 480	4.8%	136 156	86.5%	157 352	13.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 092	9.0%	8 318	4.7%	5 789	3.2%	148 672	83.1%	178 870	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 309	3.1%	6 104	2.3%	5 548	2.1%	250 173	92.6%	270 134	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 536	3.3%	4 860	2.9%	4 929	3.0%	151 572	90.8%	166 896	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 796	3.6%	3 294	3.2%	3 164	3.0%	93 751	90.1%	104 005	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 711	1.9%	5 430	1.8%	5 385	1.8%	282 720	94.5%	299 246	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	2.1%	78	4.0%	35	1.8%	1 802	92.1%	1 957	2%	-	-	-	-
Total By Income Source	46 496	3.9%	34 788	3.0%	32 330	2.7%	1 064 846	90.4%	1 178 460	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 477	2.3%	6 300	2.7%	5 387	2.3%	217 070	92.7%	234 234	19.9%	-	-	-	-
Commercial	20 183	5.9%	10 927	3.2%	9 218	2.7%	302 428	88.2%	342 756	29.1%	-	-	-	-
Households	20 829	3.5%	17 514	2.9%	17 719	2.9%	545 142	90.7%	601 205	51.0%	-	-	-	-
Other	8	3.0%	47	17.5%	5	1.9%	206	77.5%	266	-	-	-	-	-
Total By Customer Group	46 496	3.9%	34 788	3.0%	32 330	2.7%	1 064 846	90.4%	1 178 460	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	47 417	1.6%	6	-	44 780	1.6%	2 795 209	96.8%	2 887 412	91.9%
Bulk Water	5 123	2.9%	4 945	2.8%	5 371	3.0%	161 455	91.3%	176 894	5.6%
PAYE deductions	5 521	100.0%	-	-	-	-	(0)	-	5 521	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 813	100.0%	-	-	-	-	-	-	3 813	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 708	41.4%	5 051	8.5%	2 317	3.9%	27 550	46.2%	59 627	1.9%
Auditor-General	878	14.6%	4 792	79.6%	352	5.8%	-	-	6 022	.2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 791	100.0%	-	-	-	-	-	-	2 791	.1%
Total	90 252	2.9%	14 795	.5%	52 820	1.7%	2 984 214	95.0%	3 142 081	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 114 475	527 592	25,0%	488 227	23,1%	1 015 819	48,0%	342 957	39,5%	42,4%
Exchange Revenue										
Service charges - Electricity	619 729	124 762	20,1%	98 430	15,9%	223 192	36,0%	77 229	29,1%	27,5%
Service charges - Water	629 837	127 193	20,2%	148 553	23,6%	275 745	43,8%	130 459	38,1%	13,9%
Service charges - Waste Water Management	79 186	19 105	24,1%	25 300	32,0%	44 405	56,1%	19 601	36,4%	29,1%
Service charges - Waste Management	47 781	15 229	31,9%	14 968	31,3%	30 197	63,2%	14 464	63,1%	3,5%
Sale of Goods and Rendering of Services	27 292	742	2,7%	550	2,0%	1 292	4,7%	1 932	9,5%	(71,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	141 745	34 442	24,3%	34 801	24,6%	69 243	48,9%	33 193	61,1%	4,8%
Interest earned from Current and Non Current Assets	-	-	-	1 421	-	1 421	-	822	171,9%	72,8%
Dividends	104	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 256	1 793	24,7%	1 705	23,5%	3 498	48,2%	1 760	48,2%	(3,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	317	26	8,3%	20	6,2%	46	14,5%	-	15,7%	(100,0%)
Non-Exchange Revenue										
Property rates	223 924	62 729	28,0%	58 630	26,2%	121 359	54,2%	56 121	46,3%	4,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 293	272	21,1%	252	19,4%	524	40,5%	166	5,8%	51,6%
Licences or permits	292	12	4,2%	4	1,3%	16	5,4%	10	9,0%	(62,6%)
Transfer and subsidies - Operational	320 294	134 639	42,0%	96 756	30,2%	231 395	72,2%	1 125	41,4%	8 499,2%
Interest	10 264	6 031	58,8%	6 226	60,7%	12 256	119,4%	6 011	121,7%	3,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 161	616	11,9%	614	11,9%	1 230	23,8%	64	24,4%	854,8%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 931 935	372 970	19,3%	512 058	26,5%	885 028	45,8%	395 058	42,5%	29,6%
Employee related costs	451 783	110 666	24,5%	113 485	25,1%	224 150	49,6%	104 068	46,2%	9,0%
Remuneration of councillors	21 281	5 751	27,0%	5 505	25,9%	11 256	52,9%	3 756	34,3%	46,6%
Bulk purchases - electricity	489 626	107 734	22,0%	106 537	21,8%	214 271	43,8%	97 620	47,6%	9,1%
Inventory consumed	225 523	49 498	21,9%	152 115	67,5%	201 613	89,4%	49 398	37,4%	207,9%
Debt impairment	292 611	73 153	25,0%	73 153	25,0%	146 306	50,0%	74 832	50,0%	(2,2%)
Depreciation and amortisation	88 313	-	-	-	-	-	-	16 207	27,8%	(100,0%)
Interest	17 756	-	-	-	-	-	-	-	-	-
Contracted services	246 658	11 927	4,8%	31 427	12,7%	43 354	17,6%	25 908	31,8%	21,3%
Transfers and subsidies	898	-	-	12	1,3%	12	1,3%	54	9,3%	(78,2%)
Irrecoverable debts written off	8 866	128	1,4%	603	6,8%	730	8,2%	-	-	(100,0%)
Operational costs	87 621	14 114	16,1%	29 221	33,3%	43 335	49,5%	23 216	43,7%	25,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	182 540	154 622	-	(23 831)	-	130 791	-	(52 101)	-	-
Transfers and subsidies - capital (monetary allocations)	82 456	1 215	1,5%	3 059	3,7%	4 274	5,2%	40 139	71,8%	(92,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	264 997	155 836	-	(20 771)	-	135 065	-	(11 962)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	264 997	155 836	-	(20 771)	-	135 065	-	(11 962)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	264 997	155 836	-	(20 771)	-	135 065	-	(11 962)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	264 997	155 836	-	(20 771)	-	135 065	-	(11 962)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	160 736	16 053	10,0%	27 932	17,4%	43 986	27,4%	43 270	33,5%	(35,4%)
National Government	94 446	16 011	17,0%	26 222	27,8%	42 232	44,7%	33 041	44,3%	(20,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 446	16 011	17,0%	26 222	27,8%	42 232	44,7%	33 041	44,3%	(20,6%)
Borrowing	20 638	-	-	-	-	-	-	-	-	-
Internally generated funds	45 651	42	,1%	1 711	3,7%	1 753	3,8%	10 228	17,5%	(83,3%)
Capital Expenditure Functional	163 207	16 053	9,8%	27 932	17,1%	43 986	27,0%	43 270	33,5%	(35,4%)
Municipal governance and administration	28 288	42	,2%	(18)	(,1%)	25	,1%	-	3,7%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 288	42	,2%	(18)	(,1%)	25	,1%	-	4,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 747	-	-	-	-	-	-	2 970	50,3%	(100,0%)
Community and Social Services	300	-	-	-	-	-	-	2 970	3 494,2%	(100,0%)
Sport And Recreation	3 087	-	-	-	-	-	-	-	-	-
Public Safety	1 360	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 928	2 167	9,9%	4 825	22,0%	6 991	31,9%	10 182	37,4%	(52,6%)
Planning and Development	20	-	-	-	-	-	-	-	-	-
Road Transport	21 908	2 167	9,9%	4 825	22,0%	6 991	31,9%	10 182	37,4%	(52,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	107 244	13 844	12,9%	23 126	21,6%	36 970	34,5%	30 118	32,9%	(23,2%)
Energy sources	17 900	4 414	24,7%	(525)	(2,9%)	3 889	21,7%	6 713	25,6%	(107,8%)
Water Management	29 519	5 138	17,4%	9 135	30,9%	14 273	48,4%	3 768	24,8%	142,4%
Waste Water Management	51 950	4 292	8,3%	14 516	27,9%	18 808	36,2%	19 637	45,0%	(26,1%)
Waste Management	7 875	-	-	-	-	-	-	-	-	-
Other	1 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 849 000	480 036	26,0%	596 250	32,2%	1 076 286	58,2%	301 452	46,7%	97,8%
Property rates	174 970	39 141	22,4%	39 334	22,5%	78 474	44,9%	37 710	45,0%	4,3%
Service charges	993 400	181 107	18,2%	184 124	18,5%	365 231	36,8%	157 922	31,4%	16,6%

Other revenue	273 132	109 864	40,2%	246 455	90,2%	356 320	130,5%	104 458	164,9%	135,9%
Transfers and Subsidies - Operational	321 127	136 463	42,5%	117 337	36,5%	253 800	79,0%	540	49,3%	21 629,1%
Transfers and Subsidies - Capital	72 110	13 461	18,7%	9 000	12,5%	22 461	31,1%	-	14,5%	(100,0%)
Interest	14 156	-	-	-	-	-	-	822	-	(100,0%)
Dividends	104	-	-	-	-	-	-	-	-	-
Payments	(1 508 336)	(302 263)	20,0%	(330 289)	21,9%	(632 553)	41,9%	(339 222)	55,0%	(2,6%)
Suppliers and employees	(1 504 152)	(302 263)	20,1%	(330 289)	22,0%	(632 553)	42,1%	(339 222)	55,1%	(2,6%)
Finance charges	(4 184)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	340 664	177 773	52,2%	265 961	78,1%	443 733	130,3%	(37 771)	7,0%	(804,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(172 315)	(16 053)	9,3%	(24 037)	13,9%	(40 090)	23,3%	(39 501)	34,3%	(39,1%)
Capital assets	(172 315)	(16 053)	9,3%	(24 037)	13,9%	(40 090)	23,3%	(39 501)	34,3%	(39,1%)
Net Cash from/(used) Investing Activities	(172 315)	(16 053)	9,3%	(24 037)	13,9%	(40 090)	23,3%	(39 501)	34,3%	(39,1%)
Cash Flow from Financing Activities										
Receipts	314	518	165,1%	13	4,1%	531	169,1%	508	1,2%	(97,5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	518	165,1%	13	4,1%	531	169,1%	508	204,0%	(97,5%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	314	518	165,1%	13	4,1%	531	169,1%	508	1,3%	(97,5%)
Net Increase/(Decrease) in cash held	168 663	162 237	96,2%	241 936	143,4%	404 174	239,6%	(76 764)	(13,8%)	(415,2%)
Cash/cash equivalents at the year begin:	135 508	82 888	61,2%	245 125	180,9%	82 888	61,2%	142 035	55,5%	72,6%
Cash/cash equivalents at the year end:	304 171	245 125	80,6%	487 062	160,1%	487 062	160,1%	98 002	29,4%	397,0%

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	55 689	2,3%	47 880	2,0%	51 243	2,1%	2 290 046	93,7%	2 444 859	58,3%	3 425	,1%	60 549	2,5%
Trade and Other Receivables from Exchange Transactions - Electricity	14 260	5,8%	9 578	3,9%	6 405	2,6%	214 873	87,7%	245 117	5,8%	1 880	,8%	27 595	11,3%
Receivables from Non-exchange Transactions - Property Rates	18 110	5,6%	9 606	3,0%	7 714	2,4%	287 320	89,0%	322 749	7,7%	6 997	2,2%	45 814	14,2%
Receivables from Exchange Transactions - Waste Water Management	7 033	5,3%	3 694	2,8%	2 690	2,0%	118 720	89,8%	132 137	3,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 259	2,6%	3 972	1,9%	3 649	1,8%	191 377	93,7%	204 257	4,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 738	2,1%	13 678	2,1%	13 516	2,0%	623 428	93,8%	664 360	15,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	834	,5%	1 481	,8%	1 286	,7%	174 387	98,0%	177 988	4,2%	-	-	-	-
Total By Income Source	114 922	2,7%	89 889	2,1%	86 503	2,1%	3 900 151	93,0%	4 191 466	100,0%	12 302	,3%	133 958	3,2%
Debtors Age Analysis By Customer Group														
Organs of State	6 242	3,6%	6 220	3,6%	6 939	4,0%	155 542	88,9%	174 942	4,2%	-	-	-	-
Commercial	41 517	12,6%	15 827	4,8%	23 451	7,1%	249 440	75,5%	330 234	7,9%	-	-	-	-
Households	67 163	1,8%	67 842	1,8%	56 114	1,5%	3 495 170	94,8%	3 686 290	87,9%	12 302	,3%	133 958	3,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	114 922	2,7%	89 889	2,1%	86 503	2,1%	3 900 151	93,0%	4 191 466	100,0%	12 302	,3%	133 958	3,2%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 015	1,8%	1 013	1,8%	1 389	2,4%	53 319	94,0%	56 737	38,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 044	7,7%	4 699	6,0%	5 739	7,3%	61 742	78,9%	78 223	52,5%
Auditor-General	1 539	90,7%	157	9,3%	-	-	-	-	1 696	1,1%
Other	-	-	-	-	-	-	12 430	100,0%	12 430	8,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 598	5,8%	5 869	3,9%	7 128	4,8%	127 491	85,5%	149 086	100,0%

Contact Details

Municipal Manager	Mr Fusi John Motloung(Acting)	016 973 8313
Chief Financial Officer	Mr Fusi John Motloung(Acting)	016 973 8313

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	372 059	128 383	34,5%	104 171	28,0%	232 554	62,5%	96 272	78,2%	8,2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	0	78,6%	(100,0%)
Service charges - Water	44 113	14 550	33,0%	16 355	37,1%	30 905	70,1%	10 805	51,1%	51,4%
Service charges - Waste Water Management	29 359	7 270	24,8%	7 503	25,6%	14 773	50,3%	6 837	64,2%	9,7%
Service charges - Waste Management	22 992	5 800	25,2%	5 939	25,8%	11 739	51,1%	5 476	60,5%	8,4%
Sale of Goods and Rendering of Services	3 250	783	24,1%	823	25,3%	1 605	49,4%	754	74,1%	9,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 489	20 802	34,4%	21 125	34,9%	41 926	69,3%	21 056	84,0%	3%
Interest earned from Current and Non Current Assets	53	135	253,8%	37	70,7%	172	324,4%	(0)	20,0%	(10 234,9%)
Dividends	3 600	-	-	-	-	-	-	-	-	-
Rent on Land	2 088	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 286	500	38,9%	114	8,8%	614	47,7%	117	61,2%	(3,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 142	0	-	-	-	0	-	1	2%	(100,0%)
Non-Exchange Revenue										
Property rates	32 795	16 714	51,0%	(169)	(5%)	16 545	50,4%	7 807	57,7%	(102,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 937	58 878	35,9%	49 451	30,2%	108 330	66,1%	40 567	97,7%	21,9%
Interest	5 953	2 952	49,6%	2 993	50,3%	5 945	99,9%	2 853	-	4,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	341 198	33 495	9,8%	38 494	11,3%	71 990	21,1%	42 965	29,0%	(10,4%)
Employee related costs	113 354	28 120	24,8%	29 019	25,6%	57 139	50,4%	27 654	54,0%	4,9%
Remuneration of councillors	6 770	1 646	24,3%	1 637	24,2%	3 283	48,5%	1 685	30,5%	(2,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	136	6,4%	(100,0%)
Inventory consumed	18 919	-	-	66	3%	66	3%	833	8,4%	(92,1%)
Debt impairment	65 815	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 996	-	-	-	-	-	-	-	25,0%	-
Interest	50 000	-	-	6	-	6	-	(10)	-	(157,4%)
Contracted services	24 565	1 350	5,5%	5 174	21,1%	6 524	26,6%	2 656	9,8%	94,8%
Transfers and subsidies	1 983	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	983	-	1 292	-	2 275	-	3 361	29,5%	(61,5%)
Operational costs	24 796	1 397	5,6%	1 300	5,2%	2 697	10,9%	6 650	25,1%	(80,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 862	94 888	-	65 676	-	160 564	-	53 308	-	-
Transfers and subsidies - capital (monetary allocations)	37 420	4 310	11,5%	(2 004)	(5,4%)	2 307	6,2%	6 073	13,7%	(133,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 282	99 198		63 672		162 870		59 381		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	68 282	99 198		63 672		162 870		59 381		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 282	99 198		63 672		162 870		59 381		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 282	99 198		63 672		162 870		59 381		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	39 244	1 291	3,3%	-	-	1 291	3,3%	4 013	6,0%	(100,0%
National Government	35 244	1 291	3,7%	-	-	1 291	3,7%	3 999	5,7%	(100,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 244	1 291	3,7%	-	-	1 291	3,7%	3 999	5,7%	(100,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	-	-	-	-	-	-	14	10,9%	(100,0%
Capital Expenditure Functional	39 244	1 291	3,3%	-	-	1 291	3,3%	4 013	6,0%	(100,0%
Municipal governance and administration	4 267	-	-	-	-	-	-	14	17,6%	(100,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 267	-	-	-	-	-	-	14	17,6%	(100,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 551	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 551	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	31 426	1 291	4,1%	-	-	1 291	4,1%	3 999	6,1%	(100,0%
Energy sources	-	-	-	-	-	-	-	1 852	7,5%	(100,0%
Water Management	29 992	1 291	4,3%	-	-	1 291	4,3%	2 147	5,7%	(100,0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 434	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	8 983	65 728	731,7%	52 936	589,3%	118 665	1 321,0%	53 022	132,0%	(,2%)	
Property rates	-	2 750	-	2 857	-	5 607	-	5 407	40,7%	(47,2%)	
Service charges	-	2 499	-	3 018	-	5 517	-	10 618	58,0%	(71,6%)	

Other revenue	8 930	285	3,2%	(693)	(7,8%)	(408)	(4,6%)	(21 592)	33,8%	(96,8%)
Transfers and Subsidies - Operational	-	61 736	-	44 248	-	105 984	-	39 202	101,3%	12,9%
Transfers and Subsidies - Capital	-	(2 138)	-	2 921	-	783	-	18 098	63,6%	(83,9%)
Interest	53	596	1 118,7%	586	1 098,6%	1 182	2 217,2%	1 289	68 177,6%	(54,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(262 202)	(80 905)	30,9%	(56 104)	21,4%	(137 009)	52,3%	(55 789)	83,2%	,6%
Suppliers and employees	(201 398)	(80 905)	40,2%	(56 104)	27,9%	(137 009)	68,0%	(55 789)	83,2%	,6%
Finance charges	(60 804)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(253 219)	(15 177)	6,0%	(3 167)	1,3%	(18 344)	7,2%	(2 787)	23,5%	14,5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 291)	-	-	-	(1 291)	-	(4 013)	6,0%	(100,0%)
Capital assets	-	(1 291)	-	-	-	(1 291)	-	(4 013)	6,0%	(100,0%)
Net Cash from/(used) Investing Activities	-	(1 291)	-	-	-	(1 291)	-	(4 013)	6,0%	(100,0%)
Cash Flow from Financing Activities										
Receipts	860	17	2,0%	27	3,2%	44	5,1%	43	674,7%	(37,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	17	2,0%	27	3,2%	44	5,1%	43	674,7%	(37,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	860	17	2,0%	27	3,2%	44	5,1%	43	674,7%	(37,0%)
Net Increase/(Decrease) in cash held	(252 359)	(16 451)	6,5%	(3 140)	1,2%	(19 591)	7,8%	(6 737)	14,1%	(53,4%)
Cash/cash equivalents at the year begin:	1 583	(147 666)	(9 331,2%)	(166 466)	(10 519,2%)	(147 666)	(9 331,2%)	(470 397)	(990,0%)	(64,6%)
Cash/cash equivalents at the year end:	(250 776)	(166 466)	66,4%	(169 724)	67,7%	(169 724)	67,7%	(477 133)	244,0%	(64,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 611	3,1%	6 416	1,6%	4 736	1,2%	386 603	94,2%	410 367	27,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10	4%	-	-	-	-	2 513	99,6%	2 523	2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(7 405)	(7,2%)	2 427	2,4%	4 620	4,5%	102 770	100,3%	102 412	6,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 670	2,2%	2 792	1,1%	2 696	1,0%	250 247	95,7%	261 406	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 457	2,5%	2 199	1,2%	2 129	1,2%	169 451	95,1%	178 236	12,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 061	3,2%	7 993	1,6%	7 858	1,6%	467 810	93,6%	499 722	33,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	553	2,2%	260	1,0%	253	1,0%	24 046	95,8%	25 112	1,7%	-	-	-	-
Total By Income Source	31 957	2,2%	22 087	1,5%	22 292	1,5%	1 403 441	94,8%	1 479 777	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	582	3,0%	436	2,3%	411	2,1%	17 902	92,6%	19 330	1,3%	-	-	-	-
Commercial	(4 618)	(4,1%)	2 231	2,0%	4 396	3,9%	110 507	98,2%	112 516	7,6%	-	-	-	-
Households	35 993	2,7%	19 421	1,4%	17 485	1,3%	1 275 032	94,6%	1 347 931	91,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 957	2,2%	22 087	1,5%	22 292	1,5%	1 403 441	94,8%	1 479 777	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	-	-	-	-	-	-	56 989	100,0%	56 989	4,0%
Bulk Water	-	-	3 749	,6%	3 751	,6%	591 607	98,7%	599 108	42,5%
PAYE deductions	1 927	60,8%	1 209	38,1%	34	1,1%	-	-	3 170	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 392	,5%	653	,3%	656	,3%	258 508	99,0%	261 209	18,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 565	,5%	4 566	1,0%	17 318	3,7%	444 571	94,8%	469 021	33,3%
Auditor-General	1 269	7,1%	3 817	21,3%	3 097	17,3%	9 757	54,4%	17 940	1,3%
Other	651	32,6%	596	29,9%	515	25,8%	234	11,7%	1 996	,1%
Medical Aid deductions	687	100,0%	-	-	-	-	-	-	687	-
Total	8 491	,6%	14 592	1,0%	25 371	1,8%	1 361 666	96,6%	1 410 120	100,0%

Contact Details

Municipal Manager		
Chief Financial Officer	Ms Noloyiso Gqoli	058 810 1051

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	26 110	2 889	11.1%	27 654	106.0%	30 553	117.0%	3 903	35 016.4%	608.7%
Transfers and Subsidies - Operational	188 909	80 033	42.4%	71 628	37.9%	151 661	80.3%	59 205	83.8%	21.0%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	19 080	738	3.9%	295	1.5%	1 033	5.4%	7 068	143.4%	(95.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(236 805)	(96 222)	40.6%	(77 370)	32.7%	(173 592)	73.3%	(84 491)	136.4%	(8.4%)
Suppliers and employees	(236 805)	(96 222)	40.6%	(77 370)	32.7%	(173 592)	73.3%	(84 491)	136.4%	(8.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 707)	(12 562)	464.0%	22 217	(820.7%)	9 655	(356.7%)	(14 315)	680.6%	(255.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(4 000)	(9)	2%	(6 708)	167.7%	(6 717)	167.9%	(344)	13.4%	1 847.3%
Capital assets	(4 000)	(9)	2%	(6 708)	167.7%	(6 717)	167.9%	(344)	13.4%	1 847.3%
Net Cash from/(used) Investing Activities	(4 000)	(9)	2%	(6 708)	167.7%	(6 717)	167.9%	(344)	13.4%	1 847.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 707)	(12 571)	187.4%	15 509	(231.2%)	2 938	(43.8%)	(14 660)	1 022.9%	(205.8%)
Cash/cash equivalents at the year begin:	124 685	163 293	131.0%	150 723	120.9%	163 293	131.0%	224 719	101.3%	(32.9%)
Cash/cash equivalents at the year end:	117 978	150 723	127.8%	166 231	140.9%	166 231	140.9%	210 059	158.1%	(20.9%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	65 495 405	18 177 798	27,8%	16 364 837	25,0%	34 542 636	52,7%	14 044 239	50,1%	16,5%
Exchange Revenue										
Service charges - Electricity	27 521 065	7 500 109	27,3%	6 086 978	22,1%	13 587 087	49,4%	5 186 307	46,4%	17,4%
Service charges - Water	7 535 802	2 045 200	27,1%	2 335 420	31,0%	4 380 620	58,1%	1 687 566	45,6%	38,4%
Service charges - Waste Water Management	4 990 963	1 273 691	25,5%	1 178 620	23,6%	2 452 311	49,1%	1 073 017	41,7%	9,8%
Service charges - Waste Management	1 778 881	412 531	23,2%	392 397	22,1%	804 928	45,2%	350 301	42,2%	12,0%
Sale of Goods and Rendering of Services	161 522	43 313	26,8%	37 260	23,1%	80 573	49,9%	42 849	48,1%	(13,0%)
Agency services	348 281	97 207	27,9%	84 369	24,2%	181 576	52,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 093 924	382 686	35,0%	394 958	36,1%	777 643	71,1%	37 114	8,5%	964,2%
Interest earned from Current and Non Current Assets	137 206	31 930	23,3%	26 709	19,5%	58 640	42,7%	22 104	34,9%	20,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	17	-	1	-	18	-	9	-	(89,5%)
Rental from Fixed Assets	173 844	43 198	24,8%	39 019	22,4%	82 217	47,3%	41 550	52,8%	(6,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	183 177	38 916	21,2%	27 905	15,2%	66 820	36,5%	41 118	160,2%	(32,1%)
Non-Exchange Revenue										
Property rates	10 833 546	2 697 145	24,9%	2 568 093	23,7%	5 265 238	48,6%	2 255 803	51,4%	13,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	819 240	57 080	7,0%	68 890	8,4%	125 971	15,4%	26 265	15,8%	162,3%
Licences or permits	-	-	-	-	-	-	-	86 054	57,0%	(100,0%)
Transfer and subsidies - Operational	7 078 485	2 601 029	36,7%	2 168 551	30,6%	4 769 580	67,4%	2 096 845	68,5%	3,4%
Interest	288 513	117 829	40,8%	127 693	44,3%	245 522	85,1%	304 586	221,6%	(58,1%)
Fuel Levy	1 795 381	598 460	33,3%	598 460	33,3%	1 196 920	66,7%	608 928	66,7%	(1,7%)
Operational Revenue	755 574	237 457	31,4%	229 513	30,4%	466 971	61,8%	183 289	-	25,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	532	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	64 845 129	10 430 470	16,1%	15 097 616	23,3%	25 528 085	39,4%	14 317 275	48,5%	5,5%
Employee related costs	13 477 155	2 919 084	21,7%	2 907 225	21,6%	5 826 309	43,2%	2 864 452	45,1%	1,5%
Remuneration of councillors	177 669	39 367	22,2%	44 536	25,1%	83 903	47,2%	38 211	44,2%	16,6%
Bulk purchases - electricity	22 806 142	2 134 356	9,4%	4 804 291	21,1%	6 938 647	30,4%	4 959 743	57,4%	(3,1%)
Inventory consumed	7 984 478	1 428 428	17,9%	1 750 701	21,9%	3 179 130	39,8%	1 505 571	48,8%	16,3%
Debt impairment	5 927 855	1 470 884	24,8%	1 470 884	24,8%	2 941 767	49,6%	1 426 303	43,6%	3,1%
Depreciation and amortisation	3 203 404	692 718	21,6%	669 224	20,9%	1 361 942	42,5%	678 737	43,0%	(1,4%)
Interest	1 626 591	35 493	2,2%	435 775	26,8%	471 267	29,0%	537 221	28,6%	(18,9%)
Contracted services	6 786 135	1 188 177	17,5%	2 238 584	33,0%	3 426 761	50,5%	1 723 183	41,8%	29,9%
Transfers and subsidies	962 104	117 250	12,2%	220 689	22,9%	337 939	35,1%	163 959	30,4%	34,6%
Irrecoverable debts written off	1 830	19 221	1 050,3%	-	-	19 221	1 050,3%	10 561	1 813,1%	(100,0%)
Operational costs	1 891 768	385 492	20,4%	555 708	29,4%	941 200	49,8%	406 946	48,0%	36,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	1 984	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	405	-	(100,0%)
Surplus/(Deficit)	650 275	7 747 329	-	1 267 222	-	9 014 550	-	(273 036)	-	-
Transfers and subsidies - capital (monetary allocations)	2 487 849	63 294	2,5%	959 037	38,5%	1 022 331	41,1%	292 975	12,7%	227,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 138 125	7 810 622	-	2 226 259	-	10 036 881	-	19 939	-	-
Income Tax	2 448	-	-	-	-	-	-	(1 713)	81,4%	(100,0%)
Surplus/(Deficit) after income tax	3 135 676	7 810 622	-	2 226 259	-	10 036 881	-	21 652	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 135 676	7 810 622	-	2 226 259	-	10 036 881	-	21 652	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 135 676	7 810 622	-	2 226 259	-	10 036 881	-	21 652	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 197 115	137 679	4,3%	1 217 581	38,1%	1 355 260	42,4%	334 597	12,8%	263,9%
National Government	2 275 149	55 613	2,4%	1 068 125	46,9%	1 123 738	49,4%	262 670	11,4%	306,6%
Provincial Government	12 200	-	-	-	-	-	-	269	2,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 287 349	55 613	2,4%	1 068 125	46,7%	1 123 738	49,1%	262 939	11,3%	306,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	909 766	82 066	9,0%	149 456	16,4%	231 522	25,4%	71 658	19,8%	108,6%
Capital Expenditure Functional	3 197 115	137 679	4,3%	1 217 581	38,1%	1 355 260	42,4%	334 441	12,8%	264,1%
Municipal governance and administration	163 000	839	,5%	54 160	33,2%	54 998	33,7%	52 956	18,8%	2,3%
Executive and Council	43 000	839	2,0%	21 696	50,5%	22 535	52,4%	7 872	26,0%	175,6%
Finance and administration	120 000	-	-	32 464	27,1%	32 464	27,1%	45 084	17,8%	(28,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	650 293	29 187	4,5%	214 818	33,0%	244 005	37,5%	114 355	21,4%	87,9%
Community and Social Services	11 600	-	-	-	-	-	-	9 603	31,5%	(100,0%)
Sport And Recreation	59 300	-	-	7 800	13,2%	7 800	13,2%	362	,9%	2 053,3%
Public Safety	80 000	28 940	36,2%	17 055	21,3%	45 995	57,5%	5 268	17,6%	223,8%
Housing	497 143	247	-	189 963	38,2%	190 210	38,3%	99 122	22,7%	91,6%
Health	2 250	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	620 286	516	,1%	252 725	40,7%	253 241	40,8%	18 448	2,7%	1 269,9%
Planning and Development	20 736	95	,5%	3 374	16,3%	3 469	16,7%	7 088	20,1%	(52,4%)
Road Transport	570 850	422	,1%	249 266	43,7%	249 687	43,7%	11 360	1,8%	2 094,2%
Environmental Protection	28 700	-	-	85	,3%	85	,3%	-	-	(100,0%)
Trading Services	1 763 536	107 137	6,1%	695 879	39,5%	803 016	45,5%	148 682	13,1%	368,0%
Energy sources	513 082	72 107	14,1%	258 363	50,4%	330 469	64,4%	17 208	4,6%	1 401,4%
Water Management	757 159	517	,1%	308 246	40,7%	308 764	40,8%	105 947	17,4%	190,9%
Waste Water Management	294 996	34 513	11,7%	78 769	26,7%	113 282	38,4%	25 527	46,7%	208,6%
Waste Management	198 300	-	-	50 501	25,5%	50 501	25,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	59 528 619	11 492 439	19,3%	13 491 268	22,7%	24 983 707	42,0%	10 686 105	44,1%	26,3%
Property rates	9 752 502	2 112 018	21,7%	2 146 246	22,0%	4 258 264	43,7%	2 065 075	49,7%	3,9%
Service charges	37 781 176	8 637 018	22,9%	8 934 140	23,6%	17 571 158	46,5%	7 881 839	45,7%	13,4%

Other revenue	1 532 915	87 085	5,7%	(712 110)	(46,5%)	(625 024)	(40,8%)	(21 205)	31,5%	3 258,1%
Transfers and Subsidies - Operational	6 381 353	2 673 311	41,9%	2 161 331	33,9%	4 834 641	75,8%	2 043 954	75,7%	5,7%
Transfers and Subsidies - Capital	2 958 935	1 025 371	34,7%	945 466	32,0%	1 970 837	66,6%	433 277	38,2%	118,2%
Interest	1 121 738	(3 042 364)	(271,2%)	16 194	1,4%	(3 026 170)	(269,8%)	(1 716 834)	(141,6%)	(100,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(53 616 545)	(19 935 089)	37,2%	(16 550 072)	30,9%	(36 485 161)	68,0%	(16 175 870)	50,6%	2,3%
Suppliers and employees	(51 878 948)	(19 935 089)	38,4%	(16 550 072)	31,9%	(36 485 161)	70,3%	(16 175 870)	52,4%	2,3%
Finance charges	(776 567)	-	-	-	-	-	-	-	-	-
Transfers and grants	(961 030)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 912 074	(8 442 650)	(142,8%)	(3 058 804)	(51,7%)	(11 501 454)	(194,5%)	(5 489 764)	(44,8%)	(44,3%)
Cash Flow from Investing Activities										
Receipts	(108 199)	(12)	-	(15)	-	(27)	-	(547)	,6%	(97,3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(337)	(12)	3,7%	(15)	4,4%	(27)	8,1%	(14)	2,3%	4,4%
Decrease (Increase) in non-current investments	(107 862)	-	-	-	-	-	-	(532)	,6%	(100,0%)
Payments	(3 676 682)	(137 679)	3,7%	(1 217 581)	33,1%	(1 355 260)	36,9%	(334 597)	12,8%	263,9%
Capital assets	(3 676 682)	(137 679)	3,7%	(1 217 581)	33,1%	(1 355 260)	36,9%	(334 597)	12,8%	263,9%
Net Cash from/(used) Investing Activities	(3 784 881)	(137 692)	3,6%	(1 217 596)	32,2%	(1 355 287)	35,8%	(335 144)	12,4%	263,3%
Cash Flow from Financing Activities										
Receipts	81 451	35 094	43,1%	7 909	9,7%	43 003	52,8%	44 683	106,9%	(82,3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(436)	-	(449)	-	(885)	-	(785)	-	(42,8%)
Increase (decrease) in consumer deposits	81 451	35 530	43,6%	8 357	10,3%	43 888	53,9%	45 468	93,9%	(81,6%)
Payments	(785 631)	(51 667)	6,6%	(336 499)	42,8%	(388 165)	49,4%	(409 214)	49,4%	(17,8%)
Repayment of borrowing	(785 631)	(51 667)	6,6%	(336 499)	42,8%	(388 165)	49,4%	(409 214)	49,4%	(17,8%)
Net Cash from/(used) Financing Activities	(704 180)	(16 572)	2,4%	(328 590)	46,7%	(345 162)	49,0%	(364 530)	44,7%	(9,9%)
Net Increase/(Decrease) in cash held	1 423 013	(8 596 914)	(604,1%)	(4 604 990)	(323,6%)	(13 201 904)	(927,7%)	(6 189 439)	(908,7%)	(25,6%)
Cash/cash equivalents at the year begin:	1 058 896	1 197 511	113,1%	(7 399 403)	(698,8%)	1 197 511	113,1%	4 449 319	49,7%	(266,3%)
Cash/cash equivalents at the year end:	2 481 909	(7 399 403)	(298,1%)	(12 004 393)	(483,7%)	(12 004 393)	(483,7%)	(1 740 120)	(79,3%)	589,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	981 134	7,8%	745 154	6,0%	554 405	4,4%	10 240 714	81,8%	12 521 408	35,4%	597 944	4,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 968 882	42,8%	385 321	8,4%	221 180	4,8%	2 029 806	44,1%	4 605 189	13,0%	70 240	1,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	700 927	10,6%	301 867	4,6%	241 459	3,6%	5 374 595	81,2%	6 618 848	18,7%	307 609	4,6%	-	-
Receivables from Exchange Transactions - Waste Water Management	298 138	8,4%	200 489	5,7%	153 082	4,3%	2 877 040	81,5%	3 528 749	10,0%	292 730	8,3%	-	-
Receivables from Exchange Transactions - Waste Management	142 154	6,1%	72 944	3,1%	61 700	2,6%	2 058 332	88,1%	2 335 130	6,6%	119 317	5,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 430	,9%	5 341	1,4%	5 099	1,3%	373 963	96,4%	387 834	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	167 954	3,9%	181 222	4,2%	176 740	4,1%	3 805 357	87,9%	4 331 273	12,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 715	5,6%	48 874	4,8%	25 560	2,5%	883 511	87,1%	1 014 659	2,9%	-	-	-	-
Total By Income Source	4 319 333	12,2%	1 941 213	5,5%	1 439 226	4,1%	27 643 319	78,2%	35 343 091	100,0%	1 387 840	3,9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	92 186	23,5%	61 338	15,6%	53 957	13,7%	185 432	47,2%	392 913	1,1%	-	-	-	-
Commercial	2 317 553	28,8%	488 858	6,1%	313 834	3,9%	4 916 493	61,2%	8 036 738	22,7%	-	-	-	-
Households	1 901 399	7,2%	1 384 352	5,2%	1 066 054	4,0%	22 138 873	83,6%	26 490 677	75,0%	1 387 840	5,2%	-	-
Other	8 196	1,9%	6 665	1,6%	5 381	1,3%	402 520	95,2%	422 762	1,2%	-	-	-	-
Total By Customer Group	4 319 333	12,2%	1 941 213	5,5%	1 439 226	4,1%	27 643 319	78,2%	35 343 091	100,0%	1 387 840	3,9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 671 542	100,0%	-	-	-	-	-	-	1 671 542	74,5%
Bulk Water	558 458	100,0%	-	-	-	-	-	-	558 458	24,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	12 244	100,0%	-	-	-	-	-	-	12 244	,5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 242 244	100,0%	-	-	-	-	-	-	2 242 244	100,0%

Contact Details

Municipal Manager	Mr Kagiso Lenutla	011 999 0761
Chief Financial Officer	Mr General Mporuri	011 999 0006

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	84 820 301	24 573 157	29,0%	23 993 560	28,3%	48 566 717	57,3%	21 432 835	58,4%	11,9%
Exchange Revenue										
Service charges - Electricity	25 584 204	6 631 153	25,9%	6 291 664	24,6%	12 922 817	50,5%	5 694 412	55,0%	10,5%
Service charges - Water	11 889 649	2 766 629	23,3%	2 844 012	23,9%	5 610 641	47,2%	2 727 953	49,8%	4,3%
Service charges - Waste Water Management	8 101 381	2 074 163	25,6%	2 059 692	25,4%	4 133 855	51,0%	1 864 631	51,0%	10,5%
Service charges - Waste Management	3 337 410	835 555	25,0%	841 079	25,2%	1 676 634	50,2%	792 847	51,1%	6,1%
Sale of Goods and Rendering of Services	983 502	265 425	27,0%	257 550	26,2%	522 975	53,2%	299 345	39,9%	(14,0%)
Agency services	407 228	94 372	23,2%	88 202	21,7%	182 574	44,8%	50 571	37,5%	74,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	567 356	746 174	131,5%	1 058 170	186,5%	1 804 344	318,0%	615 813	292,7%	71,8%
Interest earned from Current and Non Current Assets	199 899	24 944	12,5%	16 912	8,5%	41 856	20,9%	29 104	43,6%	(41,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469 692	91 216	19,4%	69 423	14,8%	160 639	34,2%	77 004	36,2%	(9,8%)
Licence and permits	-	1 072	-	855	-	1 927	-	633	-	35,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	947 578	299 544	31,6%	276 154	29,1%	575 698	60,8%	(17 814)	26,4%	(1 650,2%)
Non-Exchange Revenue										
Property rates	18 136 267	4 390 049	24,2%	5 018 748	27,7%	9 408 797	51,9%	4 512 829	52,3%	11,2%
Surcharges and Taxes	332 047	100 764	30,3%	107 135	32,3%	207 899	62,6%	84 344	55,9%	27,0%
Fines, penalties and forfeits	176 770	61 398	34,7%	134 310	76,0%	195 708	110,7%	19 508	42,9%	588,5%
Licences or permits	3 994	773	19,4%	640	16,0%	1 414	35,4%	1 196	53,0%	(46,5%)
Transfer and subsidies - Operational	8 980 278	4 987 369	55,5%	4 482 579	49,9%	9 469 948	105,5%	4 272 447	105,5%	4,9%
Interest	127 429	59 970	47,1%	65 752	51,6%	125 722	98,7%	64 012	96,7%	2,7%
Fuel Levy	4 572 290	1 143 073	25,0%	381 024	8,3%	1 524 097	33,3%	343 967	33,3%	10,8%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 328	(73)	(2,2%)	(390)	(11,7%)	(463)	(13,9%)	83	3,6%	(570,3%)
Other Gains	-	(411)	-	47	-	(364)	-	(52)	-	(191,2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	80 669 613	26 069 663	32,3%	23 540 517	29,2%	49 610 180	61,5%	21 461 864	59,3%	9,7%
Employee related costs	21 654 002	5 674 583	26,2%	6 356 441	29,4%	12 031 024	55,6%	6 058 280	55,1%	4,9%
Remuneration of councillors	202 021	46 039	22,8%	46 824	23,2%	92 863	46,0%	45 789	47,0%	2,3%
Bulk purchases - electricity	17 582 825	7 098 276	40,4%	4 325 497	24,6%	11 423 773	65,0%	3 871 955	67,9%	11,7%
Inventory consumed	7 234 991	1 925 048	26,6%	2 004 223	27,7%	3 929 271	54,3%	1 727 864	53,2%	16,0%
Debt impairment	8 076 200	1 988 938	24,6%	2 581 023	32,0%	4 569 961	56,6%	894 808	33,6%	188,4%
Depreciation and amortisation	5 643 271	1 236 992	21,9%	1 226 367	21,7%	2 463 359	43,7%	674 140	35,8%	81,9%
Interest	2 627 256	1 466 994	55,8%	1 510 506	57,5%	2 977 500	113,3%	1 206 653	100,8%	25,2%
Contracted services	7 323 519	955 748	13,1%	1 573 004	21,5%	2 528 752	34,5%	1 719 843	41,4%	(8,5%)
Transfers and subsidies	113 739	2 102 285	1 848,3%	545 927	480,0%	2 648 212	2 328,3%	1 948 757	2 413,7%	(72,0%)
Irrecoverable debts written off	-	954	-	4 642	-	5 596	-	540 170	-	(99,1%)
Operational costs	6 829 056	2 761 894	40,4%	2 554 888	37,4%	5 316 782	77,9%	2 041 304	59,2%	25,2%
Losses on disposal of Assets	4 140	10 389	250,9%	1 216	29,4%	11 605	280,3%	(13 248)	1 566,9%	(109,2%)
Other Losses	3 378 592	801 522	23,7%	809 960	24,0%	1 611 482	47,7%	745 549	51,8%	8,6%
Surplus/(Deficit)	4 150 688	(1 496 506)	-	453 043	-	(1 043 463)	-	(29 030)	-	-
Transfers and subsidies - capital (monetary allocations)	4 100 420	246 654	6,0%	720 237	17,6%	966 891	23,6%	282 366	18,0%	155,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 251 108	(1 249 852)	-	1 173 281	-	(76 572)	-	253 337	-	-
Income Tax	44 883	15 896	35,4%	(15 896)	(35,4%)	-	-	-	-	(100,0%)
Surplus/(Deficit) after income tax	8 206 225	(1 265 748)	-	1 189 176	-	(76 572)	-	253 337	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 206 225	(1 265 748)	-	1 189 176	-	(76 572)	-	253 337	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	703 269	-	581 539	-	1 284 808	-	319 147	-	82,2%
Surplus/(Deficit) for the year	8 206 225	(562 479)	-	1 770 716	-	1 208 236	-	572 483	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	8 700 420	712 504	8,2%	1 508 931	17,3%	2 221 435	25,5%	1 299 510	28,4%	16,1%
National Government	3 636 672	227 531	6,3%	651 907	17,9%	879 438	24,2%	502 204	28,5%	29,8%
Provincial Government	10 700	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	903 048	140 769	15,6%	318 621	35,3%	459 390	50,9%	138 348	48,2%	130,3%
Transfers recognised - capital	4 550 420	368 300	8,1%	970 528	21,3%	1 338 828	29,4%	640 553	30,8%	51,5%
Borrowing	3 500 000	329 039	9,4%	497 870	14,2%	826 909	23,6%	364 101	24,2%	36,7%
Internally generated funds	650 000	15 165	2,3%	40 533	6,2%	55 698	8,6%	294 857	29,5%	(86,3%)
Capital Expenditure Functional	8 700 420	712 504	8,2%	1 508 931	17,3%	2 221 435	25,5%	1 299 510	28,4%	16,1%
Municipal governance and administration	874 832	56 721	6,5%	78 306	9,0%	135 027	15,4%	172 962	19,0%	(54,7%)
Executive and Council	12 186	-	-	421	3,5%	421	3,5%	527	4,8%	(20,1%)
Finance and administration	862 645	56 721	6,6%	77 885	9,0%	134 606	15,6%	172 215	19,4%	(54,8%)
Internal audit	-	-	-	-	-	-	-	220	27,5%	(100,0%)
Community and Public Safety	2 464 066	148 799	6,0%	621 454	25,2%	770 253	31,3%	263 377	25,6%	136,0%
Community and Social Services	202 955	7 957	3,9%	49 648	24,5%	57 605	28,4%	82 576	36,6%	(39,9%)
Sport And Recreation	16 860	1 089	6,5%	1 268	7,5%	2 357	14,0%	4 308	26,8%	(70,6%)
Public Safety	40 688	15 159	37,3%	3 492	8,6%	18 651	45,8%	(4 613)	(10,0%)	(175,7%)
Housing	2 165 705	124 594	5,8%	567 046	26,2%	691 640	31,9%	159 362	24,8%	256,8%
Health	37 859	-	-	-	-	-	-	21 745	37,5%	(100,0%)
Economic and Environmental Services	1 746 998	168 906	9,7%	335 848	19,2%	504 754	28,9%	295 940	25,2%	13,5%
Planning and Development	195 375	32 391	16,6%	23 874	12,2%	56 265	28,8%	91 543	61,0%	(73,9%)
Road Transport	1 551 036	136 515	8,8%	311 974	20,1%	448 489	28,9%	203 232	20,9%	53,5%
Environmental Protection	587	-	-	-	-	-	-	1 165	4,4%	(100,0%)
Trading Services	3 546 298	327 011	9,2%	444 808	12,5%	771 819	21,8%	553 610	36,0%	(19,7%)
Energy sources	1 360 773	181 588	13,3%	193 631	14,2%	375 219	27,6%	289 307	38,3%	(33,1%)
Water Management	1 328 870	98 993	7,4%	110 493	8,3%	209 486	15,8%	155 954	33,1%	(29,2%)
Waste Water Management	368 010	40 692	11,1%	46 109	12,5%	86 801	23,6%	81 954	47,6%	(43,7%)
Waste Management	488 645	5 738	1,2%	94 575	19,4%	100 313	20,5%	26 395	18,1%	258,3%
Other	68 226	11 067	16,2%	28 515	41,8%	39 582	58,0%	13 620	22,9%	109,4%

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	82 832 331	28 036 340	33,8%	24 731 919	29,9%	52 768 258	63,7%	18 661 723	62,1%	32,5%
Property rates	18 443 516	3 752 954	20,3%	4 189 932	22,7%	7 942 886	43,1%	3 717 105	41,8%	12,7%
Service charges	42 890 873	10 747 110	25,1%	10 684 783	24,9%	21 431 893	50,0%	9 916 532	57,5%	7,7%

Other revenue	7 767 345	7 221 396	93,0%	5 837 434	75,2%	13 058 830	168,1%	3 901 931	150,4%	49,6%
Transfers and Subsidies - Operational	8 980 278	5 376 413	59,9%	3 926 168	43,7%	9 302 581	103,6%	251 204	60,5%	1 462,9%
Transfers and Subsidies - Capital	4 550 420	858 961	18,9%	46 366	1,0%	905 327	19,9%	818 849	34,0%	(94,3%)
Interest	199 899	79 505	39,8%	47 236	23,6%	126 741	63,4%	56 102	60,7%	(15,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(63 626 425)	(27 801 868)	43,7%	(24 168 936)	38,0%	(51 970 804)	81,7%	(19 548 003)	77,5%	23,6%
Suppliers and employees	(60 871 297)	(27 151 501)	44,6%	(23 166 682)	38,1%	(50 318 183)	82,7%	(19 101 910)	80,1%	21,3%
Finance charges	(2 627 256)	(650 368)	24,8%	(1 002 254)	38,1%	(1 652 622)	62,9%	(446 093)	23,0%	124,7%
Transfers and grants	(127 872)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 205 905	234 472	1,2%	562 982	2,9%	797 454	4,2%	(886 280)	,4%	(163,5%)
Cash Flow from Investing Activities										
Receipts	(590 522)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 328	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(593 850)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(8 700 420)	-	-	-	-	-	-	-	-	-
Payments	(8 700 420)	-	-	-	-	-	-	-	-	-
Capital assets	(8 700 420)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 290 942)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	3 500 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 500 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 183 807)	(1 719 111)	54,0%	(617 287)	19,4%	(2 336 398)	73,4%	(992 750)	72,0%	(37,8%)
Repayment of borrowing	(3 183 807)	(1 719 111)	54,0%	(617 287)	19,4%	(2 336 398)	73,4%	(992 750)	72,0%	(37,8%)
Net Cash from/(used) Financing Activities	316 193	(1 719 111)	(543,7%)	(617 287)	(195,2%)	(2 336 398)	(738,9%)	(992 750)	(111,9%)	(37,8%)
Net Increase/(Decrease) in cash held	10 231 156	(1 484 640)	(14,5%)	(54 305)	(,5%)	(1 538 944)	(15,0%)	(1 879 031)	(11,5%)	(97,1%)
Cash/cash equivalents at the year begin:	2 730 891	(4 918 534)	(180,1%)	(3 669 895)	(134,4%)	(4 918 534)	(180,1%)	(1 441 006)	(59,3%)	154,7%
Cash/cash equivalents at the year end:	12 962 048	(3 282 017)	(25,3%)	(4 103 659)	(31,7%)	(4 103 659)	(31,7%)	(2 318 228)	(23,4%)	77,0%

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	849 413	3,3%	515 947	2,0%	548 230	2,1%	23 825 536	92,6%	25 739 125	35,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 461 829	12,4%	441 618	3,8%	426 144	3,6%	9 413 384	80,2%	11 742 976	16,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	946 664	5,6%	580 385	3,5%	517 504	3,1%	14 742 319	87,8%	16 786 872	23,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	533 907	4,5%	303 914	2,6%	369 798	3,1%	10 616 174	89,8%	11 823 792	16,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	197 954	2,8%	136 235	2,0%	137 754	2,0%	6 482 668	93,2%	6 954 611	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(306)	(,2%)	35 058	20,4%	34 708	20,2%	102 276	59,6%	171 736	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(153 000)	11,3%	(155 289)	11,5%	(121 419)	9,0%	(922 935)	68,2%	(1 352 643)	(1,9%)	-	-	-	-
Total By Income Source	3 836 461	5,3%	1 857 868	2,6%	1 912 718	2,7%	64 259 422	89,4%	71 866 470	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	61 751	2,5%	51 510	2,1%	44 969	1,8%	2 329 275	93,6%	2 487 505	3,5%	-	-	-	-
Commercial	1 325 061	11,4%	405 124	3,5%	352 101	3,0%	9 517 174	82,0%	11 599 460	16,1%	-	-	-	-
Households	2 449 649	4,2%	1 401 234	2,4%	1 515 648	2,6%	52 412 974	90,7%	57 779 505	80,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 836 461	5,3%	1 857 868	2,6%	1 912 718	2,7%	64 259 422	89,4%	71 866 470	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 751 485	40,4%	594 328	6,4%	197 857	2,1%	4 740 355	51,1%	9 284 026	85,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	681 256	42,7%	152 033	9,5%	180 314	11,3%	581 188	36,4%	1 594 790	14,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 432 741	40,7%	746 361	6,9%	378 171	3,5%	5 321 543	48,9%	10 878 816	100,0%

Contact Details

Municipal Manager	Mr Floyd Brink	011 407 7309
Chief Financial Officer	Mr Tebogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date	Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	53 380 626	14 478 023	27,1%	13 142 658	24,6%	27 620 681	51,7%	14 335 445	54,0%	(8,3%)
Exchange Revenue										
Service charges - Electricity	19 984 755	5 555 243	27,8%	4 460 613	22,3%	10 015 856	50,1%	4 197 606	51,2%	6,3%
Service charges - Water	6 906 904	1 551 841	22,5%	1 649 374	23,9%	3 201 215	46,3%	1 617 219	54,4%	2,0%
Service charges - Waste Water Management	1 929 950	450 959	23,4%	446 630	23,1%	897 589	46,5%	446 001	46,3%	,1%
Service charges - Waste Management	2 376 232	585 819	24,7%	447 527	18,8%	1 033 345	43,5%	479 592	47,7%	(6,7%)
Sale of Goods and Rendering of Services	554 994	113 820	20,5%	108 501	19,5%	222 321	40,1%	142 539	46,7%	(23,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 369 722	432 724	31,6%	347 244	25,4%	779 968	56,9%	(35 732)	63,0%	(1 071,8%)
Interest earned from Current and Non Current Assets	154 925	29 596	19,1%	5 461	3,5%	35 056	22,6%	78 440	188,6%	(93,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	26 706	-	26 706	-	-	-	(100,0%)
Rental from Fixed Assets	225 024	69 072	30,7%	58 353	25,9%	127 425	56,6%	29 800	27,5%	95,8%
Licence and permits	42 197	9 762	23,1%	15 399	36,5%	25 161	59,6%	9 052	36,3%	70,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	642 577	100 652	15,7%	122 153	19,0%	222 805	34,7%	129 469	40,7%	(5,7%)
Non-Exchange Revenue										
Property rates	11 195 496	2 679 052	23,9%	2 876 721	25,7%	5 555 773	49,6%	2 551 932	50,9%	12,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220 269	49 801	22,6%	63 457	28,8%	113 258	51,4%	67 278	30,5%	(5,7%)
Licences or permits	-	220	-	240	-	459	-	475	-	(49,5%)
Transfer and subsidies - Operational	5 412 741	1 973 910	36,5%	1 722 833	31,8%	3 696 743	68,3%	3 460 189	66,8%	(50,2%)
Interest	698 428	320 083	45,8%	235 977	33,8%	556 060	79,6%	616 580	108,4%	(61,7%)
Fuel Levy	1 666 411	555 470	33,3%	555 470	33,3%	1 110 940	66,7%	545 007	66,7%	1,9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	52 057 409	11 859 089	22,8%	11 461 130	22,0%	23 320 220	44,8%	(717 081 615)	46,2%	(101,6%)
Employee related costs	13 910 915	3 178 258	22,8%	3 122 729	22,4%	6 300 986	45,3%	(726 634 467)	43,7%	(100,4%)
Remuneration of councillors	171 124	35 471	20,7%	40 497	23,7%	75 969	44,4%	33 118	41,1%	22,3%
Bulk purchases - electricity	17 297 830	5 257 219	30,4%	2 541 378	14,7%	7 798 597	45,1%	3 413 999	47,4%	(25,6%)
Inventory consumed	5 308 476	950 631	17,9%	1 435 518	27,0%	2 386 149	44,9%	1 251 016	44,7%	14,7%
Debt impairment	4 836 850	1 212 557	25,1%	1 206 551	24,9%	2 419 109	50,0%	796 882	49,9%	51,4%
Depreciation and amortisation	2 447 187	8 071	,3%	1 117 467	45,7%	1 125 538	46,0%	1 137 147	36,2%	(1,7%)
Interest	1 365 894	75 893	5,6%	517 889	37,9%	593 782	43,5%	889 534	57,4%	(41,8%)
Contracted services	4 735 838	639 887	13,5%	1 155 743	24,4%	1 795 630	37,9%	1 415 581	44,3%	(18,4%)
Transfers and subsidies	94 151	72	,1%	386	,4%	457	,5%	17 962	739,8%	(97,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	1 889 143	501 030	26,5%	322 973	17,1%	824 003	43,6%	597 613	56,8%	(46,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 323 217	2 618 934	-	1 681 528	-	4 300 461	-	731 417 060	-	-
Transfers and subsidies - capital (monetary allocations)	2 026 506	388 959	19,2%	(154 538)	(7,6%)	234 422	11,6%	474 768	34,1%	(132,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 349 723	3 007 893	-	1 526 990	-	4 534 883	-	731 891 828	-	-
Income Tax	-	-	-	560	-	560	-	-	-	(100,0%)
Surplus/(Deficit) after income tax	3 349 723	3 007 893	-	1 526 431	-	4 534 324	-	731 891 828	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 349 723	3 007 893	-	1 526 431	-	4 534 324	-	731 891 828	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 349 723	3 007 893	-	1 526 431	-	4 534 324	-	731 891 828	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	2 459 328	443 828	18,0%	685 582	27,9%	1 129 409	45,9%	(19 817)	13,1%	(3 559,6%)
National Government	2 020 354	334 359	16,5%	527 058	26,1%	861 417	42,6%	38 977	14,1%	1 252,2%
Provincial Government	10 000	2 400	24,0%	4 057	40,6%	6 457	64,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	149 987	-	-	-	-	-	-	(29 717)	,5%	(100,0%)
Transfers recognised - capital	2 180 341	336 759	15,4%	531 115	24,4%	867 874	39,8%	9 260	13,0%	5 635,6%
Borrowing	-	-	-	3 515	-	3 515	-	-	-	(100,0%)
Internally generated funds	278 987	107 068	38,4%	150 952	54,1%	258 020	92,5%	(29 076)	14,0%	(619,2%)
Capital Expenditure Functional	2 459 328	443 828	18,0%	682 067	27,7%	1 125 895	45,8%	(47 489)	8,8%	(1 536,3%)
Municipal governance and administration	281 237	49 963	17,8%	100 942	35,9%	150 905	53,7%	(20 129)	26,0%	(601,5%)
Executive and Council	15 000	2 400	16,0%	(2 400)	(16,0%)	-	-	(7 247)	-	(66,9%)
Finance and administration	266 237	47 563	17,9%	103 342	38,8%	150 905	56,7%	(12 852)	26,0%	(902,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	465 373	148 644	31,9%	(88 659)	(19,1%)	59 985	12,9%	1 240	5,2%	(7 248,6%)
Community and Social Services	10 000	5 243	52,4%	1 273	12,7%	6 516	65,2%	(319)	(3,6%)	(498,6%)
Sport And Recreation	16 000	-	-	3 166	19,8%	3 166	19,8%	-	-	(100,0%)
Public Safety	9 000	877	9,7%	6 703	74,5%	7 579	84,2%	-	-	(100,0%)
Housing	412 373	142 524	34,6%	(99 801)	(24,2%)	42 723	10,4%	1 184	6,2%	(8 530,3%)
Health	18 000	-	-	-	-	-	-	376	1,4%	(100,0%)
Economic and Environmental Services	644 022	84 079	13,1%	74 136	11,5%	158 216	24,6%	70 190	18,6%	5,6%
Planning and Development	26 500	52	,2%	2 850	10,8%	2 902	10,9%	-	-	(100,0%)
Road Transport	617 522	84 028	13,6%	70 292	11,4%	154 320	25,0%	70 190	18,6%	,1%
Environmental Protection	-	-	-	994	-	994	-	-	-	(100,0%)
Trading Services	1 063 697	161 141	15,1%	594 695	55,9%	755 836	71,1%	(98 789)	3,2%	(702,0%)
Energy sources	472 500	99 863	21,1%	145 976	30,9%	245 839	52,0%	(52 146)	2,6%	(379,9%)
Water Management	253 140	23 251	9,2%	236 375	93,4%	259 627	102,6%	(19 128)	-	(1 335,7%)
Waste Water Management	328 807	31 104	9,5%	214 083	65,1%	245 188	74,6%	(34 515)	4,7%	(720,3%)
Waste Management	9 250	6 922	74,8%	(1 739)	(18,8%)	5 183	56,0%	7 000	100,0%	(124,8%)
Other	5 000	-	-	953	19,1%	953	19,1%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	47 821 011	14 767 398	30,9%	14 129 851	29,5%	28 897 249	60,4%	28 398 752	79,0%	(50,2%)
Property rates	11 195 496	2 155 828	19,3%	2 241 098	20,0%	4 396 925	39,3%	39 970 996	361,8%	(94,4%)
Service charges	35 877 517	9 257 117	25,8%	8 666 094	24,2%	17 923 211	50,0%	(8 676 003)	-	(199,9%)

Other revenue	-	12 550	-	1 098 390	-	1 110 940	-	57 071	2.9%	1 824.6%
Transfers and Subsidies - Operational	689 709	2 910 144	421.9%	957 619	138.8%	3 867 763	560.8%	(2 336 579)	3.2%	(141.0%)
Transfers and Subsidies - Capital	-	346 759	-	1 109 717	-	1 456 476	-	(571 450)	-	(294.2%)
Interest	58 288	85 000	145.8%	56 934	97.7%	141 934	243.5%	(45 282)	-	(225.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(51 019 941)	(14 714 246)	28.8%	(9 315 109)	18.3%	(24 029 355)	47.1%	(1 337 273)	2.8%	596.6%
Suppliers and employees	(47 520 428)	(14 714 246)	31.0%	(8 658 830)	18.2%	(23 373 076)	49.2%	(1 337 273)	2.9%	547.5%
Finance charges	(3 492 253)	-	-	(593 778)	17.0%	(593 778)	17.0%	-	-	(100.0%)
Transfers and grants	(7 259)	-	-	(62 501)	861.0%	(62 501)	861.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(3 198 930)	53 152	(1.7%)	4 814 741	(150.5%)	4 867 893	(152.2%)	27 061 479	648.1%	(82.2%)
Cash Flow from Investing Activities										
Receipts	-	(22 008)	-	(507 061)	-	(529 069)	-	(3 271)	-	15 402.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	895	-	1 173 022	-	1 173 916	-	(3 271)	-	(35 962.3%)
Decrease (Increase) in non-current investments	-	(22 902)	-	(1 680 083)	-	(1 702 985)	-	-	-	(100.0%)
Payments	(2 459 328)	-	-	(1 125 895)	45.8%	(1 125 895)	45.8%	-	-	(100.0%)
Capital assets	(2 459 328)	-	-	(1 125 895)	45.8%	(1 125 895)	45.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(2 459 328)	(22 008)	.9%	(1 632 956)	66.4%	(1 654 963)	67.3%	(3 271)	-	49 823.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	(277 769)	-	(277 769)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	(277 769)	-	(277 769)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	(277 769)	-	(277 769)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(5 658 259)	31 144	(.6%)	2 904 016	(51.3%)	2 935 161	(51.9%)	27 058 208	648.0%	(89.3%)
Cash/cash equivalents at the year begin:	-	(567 346)	-	(541 805)	-	(567 346)	-	8 151 884	-	(106.6%)
Cash/cash equivalents at the year end:	(5 658 259)	(536 202)	9.5%	4 835 281	(85.5%)	4 835 281	(85.5%)	36 252 344	573.8%	(86.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	725 781	11.1%	237 817	3.7%	239 706	3.7%	5 311 170	81.5%	6 514 474	21.7%	348 384	5.3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	484 529	14.0%	93 948	2.7%	135 662	3.9%	2 740 297	79.3%	3 454 436	11.5%	37 561	1.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 086 773	19.6%	202 574	3.7%	84 464	1.5%	4 166 498	75.2%	5 540 309	18.4%	31 951	.6%	-	-
Receivables from Exchange Transactions - Waste Water Management	171 836	12.3%	42 231	3.0%	40 456	2.9%	1 139 043	81.7%	1 383 566	4.6%	69 073	5.0%	-	-
Receivables from Exchange Transactions - Waste Management	193 992	9.9%	58 916	3.0%	48 849	2.5%	1 666 641	84.7%	1 968 398	6.5%	86 067	4.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15 517	2.2%	2 693	.4%	5 625	.8%	674 148	96.6%	697 983	2.3%	64 028	9.2%	-	-
Interest on Arrear Debtor Accounts	509 462	6.0%	212 232	2.5%	332 415	3.9%	7 421 423	87.6%	8 475 532	28.2%	197 103	2.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(886 899)	(43.7%)	(8 108)	(.4%)	73 531	3.6%	2 851 392	140.5%	2 029 916	6.7%	21 195	1.0%	-	-
Total By Income Source	2 300 991	7.7%	842 302	2.8%	960 709	3.2%	25 970 612	86.4%	30 074 615	100.0%	855 362	2.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	228 340	20.2%	14 767	1.3%	95 765	8.5%	788 842	70.0%	1 127 714	3.7%	-	-	-	-
Commercial	467 782	4.9%	263 539	2.8%	222 823	2.4%	8 524 583	89.9%	9 478 727	31.5%	125 565	1.3%	-	-
Households	1 604 870	8.2%	563 995	2.9%	642 122	3.3%	16 657 186	85.6%	19 468 173	64.7%	729 797	3.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 300 991	7.7%	842 302	2.8%	960 709	3.2%	25 970 612	86.4%	30 074 615	100.0%	855 362	2.8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	110 316	2.3%	1 116 196	23.1%	3 604 771	74.6%	4 831 283	84.5%
Bulk Water	11 163	100.0%	-	-	-	-	-	-	11 163	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	305 599	36.4%	364 126	43.4%	62 949	7.5%	106 333	12.7%	839 006	14.7%
Auditor-General	-	-	-	-	16 418	99.9%	12	.1%	16 430	.3%
Other	22 349	100.0%	-	-	-	-	-	-	22 349	.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	339 110	5.9%	474 442	8.3%	1 195 563	20.9%	3 711 116	64.9%	5 720 231	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	9 498 043	2 708 462	28,5%	2 313 343	24,4%	5 021 805	52,9%	2 081 767	53,0%	11,1%
Exchange Revenue										
Service charges - Electricity	3 952 803	1 318 876	33,4%	908 446	23,0%	2 227 322	56,3%	781 879	51,3%	16,2%
Service charges - Water	1 799 935	329 427	18,3%	455 824	25,3%	785 251	43,6%	301 194	39,6%	51,3%
Service charges - Waste Water Management	394 955	80 801	20,5%	90 692	23,0%	171 493	43,4%	86 658	47,4%	4,7%
Service charges - Waste Management	212 194	53 715	25,3%	52 819	24,9%	106 534	50,2%	51 044	44,2%	3,5%
Sale of Goods and Rendering of Services	59 797	9 633	16,1%	12 332	20,6%	21 965	36,7%	14 355	70,3%	(14,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 540	38 008	22,6%	45 215	26,8%	83 223	49,4%	40 437	71,2%	11,8%
Interest earned from Current and Non Current Assets	6 030	1 271	21,1%	964	16,0%	2 235	37,1%	1 464	44,9%	(34,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 236	4 636	24,1%	4 391	22,8%	9 026	46,9%	4 776	51,8%	(8,1%)
Licence and permits	292	20	6,8%	22	7,7%	42	14,5%	52	37,7%	(57,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 695	6 987	51,0%	3 437	25,1%	10 425	76,1%	3 655	64,0%	(6,0%)
Non-Exchange Revenue										
Property rates	1 352 245	338 680	25,0%	339 594	25,1%	678 274	50,2%	320 106	50,9%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	219 540	1 401	,6%	519	,2%	1 920	,9%	70 012	101,4%	(99,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 269 423	518 180	40,8%	392 205	30,9%	910 385	71,7%	398 993	71,3%	(1,7%)
Interest	29 359	6 827	23,3%	6 883	23,4%	13 711	46,7%	7 140	101,1%	(3,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	9 114 055	2 166 354	23,8%	1 463 764	16,1%	3 630 118	39,8%	2 646 649	53,4%	(44,7%)
Employee related costs	1 658 495	349 776	21,1%	343 361	20,7%	693 137	41,8%	319 871	41,7%	7,3%
Remuneration of councillors	70 188	16 287	23,2%	18 460	26,3%	34 747	49,5%	18 445	48,8%	,1%
Bulk purchases - electricity	3 103 568	583 099	18,8%	746 104	24,0%	1 329 203	42,8%	1 044 573	55,1%	(28,6%)
Inventory consumed	1 616 906	929 413	57,5%	(159 880)	(9,9%)	769 533	47,6%	288 326	46,3%	(155,5%)
Debt impairment	1 165 997	-	-	-	-	-	-	513 509	94,7%	(100,0%)
Depreciation and amortisation	355 737	87 349	24,6%	87 349	24,6%	174 698	49,1%	93 844	29,6%	(6,9%)
Interest	-	80 769	-	135 396	-	216 165	-	118 960	-	13,8%
Contracted services	783 109	94 589	12,1%	212 691	27,2%	307 280	39,2%	196 643	28,8%	8,2%
Transfers and subsidies	2 200	341	15,5%	165	7,5%	506	23,0%	18	8,9%	845,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	357 856	24 730	6,9%	80 118	22,4%	104 849	29,3%	52 462	47,7%	52,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	383 988	542 108	-	849 579	-	1 391 687	-	(564 883)	-	-
Transfers and subsidies - capital (monetary allocations)	148 165	14 003	9,5%	62 561	42,2%	76 564	51,7%	38 147	26,8%	64,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	532 153	556 112	-	912 140	-	1 468 251	-	(526 736)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	532 153	556 112	-	912 140	-	1 468 251	-	(526 736)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	532 153	556 112	-	912 140	-	1 468 251	-	(526 736)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	532 153	556 112	-	912 140	-	1 468 251	-	(526 736)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	379 716	37 844	10,0%	69 255	18,2%	107 099	28,2%	69 958	28,4%	(1,0%)
National Government	146 665	25 254	17,2%	45 186	30,8%	70 440	48,0%	60 053	51,7%	(24,8%)
Provincial Government	1 500	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	148 165	25 254	17,0%	45 186	30,5%	70 440	47,5%	60 053	46,9%	(24,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	231 550	12 590	5,4%	24 068	10,4%	36 658	15,8%	9 905	12,6%	143,0%
Capital Expenditure Functional	379 716	37 844	10,0%	69 255	18,2%	107 099	28,2%	69 958	28,4%	(1,0%)
Municipal governance and administration	41 925	36	,1%	4 080	9,7%	4 116	9,8%	1 672	16,3%	144,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	41 925	36	,1%	4 080	9,7%	4 116	9,8%	1 672	16,3%	144,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	28 049	102	,4%	748	2,7%	850	3,0%	-	-	(100,0%)
Community and Social Services	14 269	102	,7%	130	,9%	233	1,6%	-	-	(100,0%)
Sport And Recreation	2 280	-	-	618	27,1%	618	27,1%	-	-	(100,0%)
Public Safety	11 500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 708	6 138	13,1%	10 434	22,3%	16 572	35,5%	48 472	48,4%	(78,5%)
Planning and Development	825	-	-	692	83,9%	692	83,9%	48 472	50,3%	(98,6%)
Road Transport	45 882	6 138	13,4%	9 742	21,2%	15 879	34,6%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	263 034	31 568	12,0%	53 992	20,5%	85 561	32,5%	19 814	18,2%	172,5%
Energy sources	164 000	12 554	7,7%	11 637	7,1%	24 192	14,8%	8 233	12,5%	41,3%
Water Management	68 258	17 735	26,0%	12 243	17,9%	29 978	43,9%	-	-	(100,0%)
Waste Water Management	7 646	1 278	16,7%	23 594	308,6%	24 872	325,3%	-	-	(100,0%)
Waste Management	23 129	-	-	6 519	28,2%	6 519	28,2%	11 581	72,0%	(43,7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	9 534 756	2 169 845	22,8%	2 223 261	23,3%	4 393 107	46,1%	2 063 307	52,1%	7,8%
Property rates	1 149 408	236 442	20,6%	238 711	20,8%	475 153	41,3%	218 239	38,5%	9,4%
Service charges	6 295 967	1 174 123	18,6%	1 123 442	17,8%	2 297 565	36,5%	983 166	35,4%	14,3%

Other revenue	486 128	160 735	33.1%	416 171	85.6%	576 906	118.7%	369 828	(365.2%)	12.5%
Transfers and Subsidies - Operational	1 269 423	534 953	42.1%	384 934	30.3%	919 887	72.5%	384 235	73.7%	2%
Transfers and Subsidies - Capital	148 165	35 812	24.2%	42 714	28.8%	78 526	53.0%	83 908	69.7%	(49.1%)
Interest	185 664	27 781	15.0%	17 290	9.3%	45 071	24.3%	23 931	582.4%	(27.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(7 600 259)	(1 825 882)	24.0%	(2 481 954)	32.7%	(4 307 837)	56.7%	(2 455 119)	59.5%	1.1%
Suppliers and employees	(7 600 259)	(1 825 882)	24.0%	(2 481 954)	32.7%	(4 307 837)	56.7%	(2 455 119)	59.5%	1.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 934 496	343 963	17.8%	(258 693)	(13.4%)	85 270	4.4%	(391 812)	9.1%	(34.0%)
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	(436 673)	(37 844)	8.7%	(69 255)	15.9%	(107 099)	24.5%	(69 958)	28.4%	(1.0%)
Capital assets	(436 673)	(37 844)	8.7%	(69 255)	15.9%	(107 099)	24.5%	(69 958)	28.4%	(1.0%)
Net Cash from/(used) Investing Activities	(436 673)	(37 844)	8.7%	(69 255)	15.9%	(107 099)	24.5%	(69 958)	28.4%	(1.0%)
Cash Flow from Financing Activities										
Receipts	-	20 937	-	(19 618)	-	1 319	-	1 071	-	(1 931.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	20 937	-	(19 618)	-	1 319	-	1 071	-	(1 931.2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	20 937	-	(19 618)	-	1 319	-	1 071	-	(1 931.2%)
Net Increase/(Decrease) in cash held	1 497 823	327 056	21.8%	(347 566)	(23.2%)	(20 510)	(1.4%)	(460 699)	2.2%	(24.6%)
Cash/cash equivalents at the year begin:	823 004	319 645	38.8%	544 328	66.1%	319 645	38.8%	482 493	.9%	12.8%
Cash/cash equivalents at the year end:	2 320 828	544 328	23.5%	196 762	8.5%	196 762	8.5%	21 794	1.8%	802.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	185 544	4.5%	199 461	4.8%	126 796	3.1%	3 612 278	87.6%	4 123 079	34.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	291 185	9.2%	241 654	7.6%	154 321	4.9%	2 484 884	78.3%	3 172 044	26.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	100 452	6.1%	59 336	3.6%	45 447	2.8%	1 428 541	87.4%	1 633 777	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	35 428	3.2%	28 826	2.6%	23 611	2.1%	1 023 462	92.1%	1 111 326	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 473	2.6%	14 376	2.0%	13 359	1.9%	655 443	93.4%	701 652	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 283	3.3%	17 730	3.2%	16 660	3.0%	506 474	90.6%	559 145	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 376	2.8%	28 727	3.7%	28 815	3.7%	706 806	89.8%	786 724	6.5%	-	-	-	-
Total By Income Source	671 740	5.6%	589 110	4.9%	409 011	3.4%	10 417 888	86.2%	12 087 748	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	22 392	4.1%	36 933	6.7%	20 398	3.7%	470 293	85.5%	550 016	4.6%	-	-	-	-
Commercial	355 679	10.2%	272 506	7.8%	169 470	4.9%	2 677 429	77.0%	3 475 083	28.7%	-	-	-	-
Households	293 669	3.6%	279 671	3.5%	219 143	2.7%	7 270 166	90.2%	8 062 649	66.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	671 740	5.6%	589 110	4.9%	409 011	3.4%	10 417 888	86.2%	12 087 748	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	(106 720)	(1.1%)	128 236	1.3%	82 341	.8%	9 880 768	99.0%	9 984 625	84.5%
Bulk Water	(180 158)	(10.2%)	77 112	4.4%	11 591	.7%	1 855 595	105.2%	1 764 140	14.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 512	4.1%	112	.2%	370	.6%	57 580	95.1%	60 573	.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(284 366)	(2.4%)	205 460	1.7%	94 302	.8%	11 793 943	99.9%	11 809 338	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 019 473	519 283	25,7%	453 144	22,4%	972 427	48,2%	440 055	51,1%	3,0%
Exchange Revenue										
Service charges - Electricity	705 879	185 313	26,3%	154 923	21,9%	340 235	48,2%	143 763	50,4%	7,8%
Service charges - Water	322 106	78 145	24,3%	69 953	21,7%	148 098	46,0%	71 843	48,2%	(2,6%)
Service charges - Waste Water Management	74 628	17 837	23,9%	17 855	23,9%	35 692	47,8%	17 322	49,2%	3,1%
Service charges - Waste Management	70 941	17 801	25,1%	17 811	25,1%	35 612	50,2%	16 060	48,5%	10,9%
Sale of Goods and Rendering of Services	9 742	4 382	45,0%	372	3,8%	4 755	48,8%	1 880	43,9%	(80,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 440	5 022	17,7%	5 232	18,4%	10 253	36,1%	6 045	48,0%	(13,4%)
Interest earned from Current and Non Current Assets	48 822	9 588	19,6%	9 324	19,1%	18 912	38,7%	11 333	54,0%	(17,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 230	282	22,9%	436	35,4%	718	58,3%	283	47,9%	54,1%
Licence and permits	-	-	-	0	-	0	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 036	1 089	21,6%	225	4,5%	1 314	26,1%	343	16,5%	(34,4%)
Non-Exchange Revenue										
Property rates	423 566	95 783	22,6%	95 108	22,5%	190 891	45,1%	87 714	50,0%	8,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	88 471	13 156	14,9%	8 655	9,8%	21 811	24,7%	7 490	23,8%	15,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	218 111	84 433	38,7%	68 148	31,2%	152 581	70,0%	71 361	72,3%	(4,5%)
Interest	22 501	6 453	28,7%	5 101	22,7%	11 554	51,3%	4 618	56,3%	10,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 110 703	443 685	21,0%	489 491	23,2%	933 176	44,2%	392 502	45,1%	24,7%
Employee related costs	476 021	107 559	22,6%	104 584	22,0%	212 142	44,6%	105 058	47,9%	(5%)
Remuneration of councillors	15 431	3 726	24,1%	4 224	27,4%	7 950	51,5%	4 431	52,8%	(4,7%)
Bulk purchases - electricity	638 155	176 116	27,6%	130 889	20,5%	307 005	48,1%	104 919	53,0%	24,8%
Inventory consumed	187 478	34 514	18,4%	34 439	18,4%	68 953	36,8%	32 785	45,0%	5,0%
Debt impairment	209 165	11 601	5,5%	63 310	30,3%	74 911	35,8%	5 739	10,9%	1 003,2%
Depreciation and amortisation	126 861	30 722	24,2%	30 984	24,4%	61 706	48,6%	24 431	48,7%	26,8%
Interest	25 718	1 099	4,3%	14 190	55,2%	15 289	59,4%	11 885	54,5%	19,4%
Contracted services	221 088	30 065	13,6%	51 225	23,2%	81 290	36,8%	55 547	32,1%	(7,8%)
Transfers and subsidies	2 662	244	9,2%	380	14,3%	624	23,4%	598	40,1%	(36,4%)
Irrecoverable debts written off	7 155	4 058	56,7%	6 148	85,9%	10 206	142,6%	2 814	76,6%	118,5%
Operational costs	137 553	24 233	17,6%	27 199	19,8%	51 432	37,4%	22 275	49,1%	22,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	63 416	19 749	31,1%	21 919	34,6%	41 668	65,7%	22 021	72,1%	(5%)
Surplus/(Deficit)	(91 230)	75 598	-	(36 347)	-	39 251	-	47 553	-	-
Transfers and subsidies - capital (monetary allocations)	106 314	13 240	12,5%	39 588	37,2%	52 828	49,7%	47 918	58,3%	(17,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	1 300	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	15 084	88 838	-	3 241	-	92 079	-	96 771	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 084	88 838	-	3 241	-	92 079	-	96 771	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 084	88 838	-	3 241	-	92 079	-	96 771	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 084	88 838	-	3 241	-	92 079	-	96 771	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	235 715	25 412	10,8%	76 493	32,5%	101 905	43,2%	70 773	36,2%	8,1%
National Government	83 802	11 164	13,3%	37 150	44,3%	48 314	57,7%	41 276	61,1%	(10,0%)
Provincial Government	5 746	420	7,3%	1 250	21,7%	1 669	29,0%	854	9,5%	46,3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	4 000	266	6,6%	1 040	26,0%	1 306	32,6%	2 046	34,1%	(49,2%)
Transfers recognised - capital	93 548	11 850	12,7%	39 439	42,2%	51 289	54,8%	44 176	55,9%	(10,7%)
Borrowing	70 240	4 859	6,9%	24 495	34,9%	29 354	41,8%	15 262	18,1%	60,3%
Internally generated funds	71 927	6 704	12,1%	12 560	17,5%	21 263	29,6%	11 315	22,5%	11,0%
Capital Expenditure Functional	235 715	25 412	10,8%	76 493	32,5%	101 905	43,2%	72 073	36,5%	6,1%
Municipal governance and administration	8 310	3 769	45,3%	2 375	28,6%	6 144	73,9%	5 624	48,7%	(57,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 310	3 769	45,3%	2 375	28,6%	6 144	73,9%	5 624	48,7%	(57,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 161	1 871	8,8%	6 200	29,3%	8 071	38,1%	12 278	40,5%	(49,5%)
Community and Social Services	5 442	420	7,7%	1 250	23,0%	1 669	30,7%	854	11,9%	46,3%
Sport And Recreation	12 364	1 403	11,3%	3 678	29,7%	5 081	41,1%	10 306	57,6%	(64,3%)
Public Safety	3 354	48	1,4%	1 272	37,9%	1 321	39,4%	1 118	27,3%	13,8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 285	13 985	31,6%	21 993	49,7%	35 978	81,2%	26 122	52,9%	(15,8%)
Planning and Development	4 370	461	10,5%	409	9,4%	870	19,9%	2 818	38,8%	(85,5%)
Road Transport	39 915	13 524	33,9%	21 584	54,1%	35 108	88,0%	23 304	56,1%	(7,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	161 959	5 787	3,6%	45 926	28,4%	51 713	31,9%	28 049	29,1%	63,7%
Energy sources	49 864	2 017	4,0%	18 660	37,4%	20 677	41,5%	13 636	35,4%	36,8%
Water Management	41 686	2 964	7,1%	14 539	34,9%	17 503	42,0%	14 078	51,2%	3,3%
Waste Water Management	23 459	806	3,4%	2 612	11,1%	3 419	14,6%	325	1,3%	705,0%
Waste Management	46 950	-	-	10 115	21,5%	10 115	21,5%	10	-	101 049,8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 867 926	890 859	47,7%	437 872	23,4%	1 328 730	71,1%	1 234 460	171,8%	(64,5%)
Property rates	381 210	78 024	20,5%	79 865	21,0%	157 889	41,4%	71 114	45,4%	12,3%
Service charges	1 094 023	265 650	24,3%	244 730	22,4%	510 380	46,7%	241 559	53,7%	1,3%

Other revenue	20 946	391 954	1 871.3%	(15 442)	(73.7%)	376 512	1 797.6%	772 700	9 775.9%	(102.0%)
Transfers and Subsidies - Operational	218 111	95 272	43.7%	65 897	30.2%	161 169	73.9%	58 079	63.9%	13.5%
Transfers and Subsidies - Capital	104 814	48 074	45.9%	42 225	40.3%	90 299	86.2%	85 225	93.1%	(50.5%)
Interest	48 822	11 886	24.3%	20 596	42.2%	32 482	66.5%	5 782	39.0%	256.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 735 472)	(561 721)	32.4%	(530 450)	30.6%	(1 092 171)	62.9%	(440 433)	61.1%	20.4%
Suppliers and employees	(1 709 754)	(561 721)	32.9%	(530 450)	31.0%	(1 092 171)	63.9%	(440 433)	62.0%	20.4%
Finance charges	(25 718)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	132 454	329 138	248.5%	(92 579)	(69.9%)	236 559	178.6%	794 027	2 334.2%	(111.7%)
Cash Flow from Investing Activities										
Receipts	426	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	426	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(235 715)	(25 412)	10.8%	(76 493)	32.5%	(101 905)	43.2%	(72 073)	38.0%	6.1%
Capital assets	(235 715)	(25 412)	10.8%	(76 493)	32.5%	(101 905)	43.2%	(72 073)	38.0%	6.1%
Net Cash from/(used) Investing Activities	(235 289)	(25 412)	10.8%	(76 493)	32.5%	(101 905)	43.3%	(72 073)	38.0%	6.1%
Cash Flow from Financing Activities										
Receipts	65 240	382	.6%	(1 259)	(1.9%)	(877)	(1.3%)	(2 352)	(5.3%)	(46.5%)
Short term loans	-	-	-	-	-	-	-	(1 809)	(4.3%)	(100.0%)
Borrowing long term/refinancing	65 240	-	-	-	-	-	-	(544)	(33.4%)	(100.0%)
Increase (decrease) in consumer deposits	-	382	-	(1 259)	-	(877)	-	-	-	(100.0%)
Payments	(35 027)	(402)	1.1%	(18 810)	53.7%	(19 213)	54.9%	(11 322)	27.6%	66.1%
Repayment of borrowing	(35 027)	(402)	1.1%	(18 810)	53.7%	(19 213)	54.9%	(11 322)	27.6%	66.1%
Net Cash from/(used) Financing Activities	30 213	(20)	(.1%)	(20 070)	(66.4%)	(20 090)	(66.5%)	(13 674)	(35.9%)	46.8%
Net Increase/(Decrease) in cash held	(72 623)	303 705	(418.2%)	(189 142)	260.4%	114 563	(157.8%)	708 280	(1 360.9%)	(126.7%)
Cash/cash equivalents at the year begin:	494 487	464 001	93.8%	767 706	155.3%	464 001	93.8%	1 547 077	86.8%	(50.4%)
Cash/cash equivalents at the year end:	421 864	767 706	182.0%	578 565	137.1%	578 565	137.1%	2 255 357	524.4%	(74.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 474	13.1%	10 431	5.6%	6 868	3.7%	144 641	77.6%	186 413	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 929	39.6%	2 334	4.6%	1 348	2.7%	26 726	53.1%	50 336	6.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 369	9.5%	9 733	3.8%	7 911	3.1%	213 229	83.5%	255 242	33.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 812	9.6%	1 770	3.5%	1 529	3.0%	42 040	83.8%	50 151	6.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 581	8.4%	2 039	3.7%	1 742	3.2%	46 235	84.7%	54 596	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 487	2.8%	3 390	2.7%	4 770	3.9%	112 230	90.6%	123 876	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 359	8.2%	1 356	2.6%	3 055	5.8%	44 158	83.4%	52 927	6.8%	-	-	-	-
Total By Income Source	86 009	11.1%	31 052	4.0%	27 223	3.5%	629 258	81.3%	773 542	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 202	8.0%	1 848	4.6%	1 908	4.8%	32 868	82.5%	39 826	5.1%	-	-	-	-
Commercial	31 421	32.1%	3 257	3.3%	2 670	2.7%	60 688	61.9%	98 036	12.7%	-	-	-	-
Households	51 386	8.1%	25 946	4.1%	22 645	3.6%	535 702	84.3%	635 680	82.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	86 009	11.1%	31 052	4.0%	27 223	3.5%	629 258	81.3%	773 542	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	46 785	100.0%	-	-	-	-	-	-	46 785	68.8%
Bulk Water	19 324	100.0%	-	-	-	-	-	-	19 324	28.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 884	100.0%	-	-	-	-	-	-	1 884	2.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	67 992	100.0%	-	-	-	-	-	-	67 992	100.0%

Contact Details

Municipal Manager	Mr Phumudzo Magodi	016 360 7412
Chief Financial Officer	Mrs Koobashini Desai	016 360 7449

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 453 050	421 013	29,0%	388 990	26,8%	810 003	55,7%	364 342	56,7%	6,8%
Exchange Revenue										
Service charges - Electricity	569 823	161 134	28,3%	128 449	22,5%	289 583	50,8%	130 383	48,6%	(1,5%)
Service charges - Water	203 341	45 337	22,3%	57 524	28,3%	102 861	50,6%	45 284	48,9%	27,0%
Service charges - Waste Water Management	52 908	14 553	27,5%	14 612	27,6%	29 165	55,1%	11 114	55,5%	31,5%
Service charges - Waste Management	53 462	15 124	28,3%	14 847	27,8%	29 971	56,1%	12 094	48,4%	22,8%
Sale of Goods and Rendering of Services	3 692	1 132	30,7%	933	25,3%	2 065	55,9%	833	59,1%	12,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	53 407	13 767	25,8%	14 077	26,4%	27 845	52,1%	12 409	52,3%	13,4%
Interest earned from Current and Non Current Assets	6 604	1 206	18,3%	2 234	33,8%	3 440	52,1%	4 203	120,3%	(46,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 935	1 327	19,1%	1 400	20,2%	2 727	39,3%	2 318	49,1%	(39,6%)
Licence and permits	86	18	21,5%	17	19,9%	35	41,3%	11	335,5%	50,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	983	3 223	328,0%	598	60,8%	3 821	388,8%	3 653	238,9%	(83,6%)
Non-Exchange Revenue										
Property rates	244 499	60 851	24,9%	60 684	24,8%	121 535	49,7%	58 567	66,2%	3,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 000	869	12,4%	1 517	21,7%	2 385	34,1%	2 608	53,0%	(41,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 854	101 048	41,1%	90 551	36,8%	191 599	77,9%	80 863	75,7%	12,0%
Interest	4 456	1 425	32,0%	1 546	34,7%	2 971	66,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 410 965	359 121	25,5%	472 990	33,5%	832 110	59,0%	346 596	49,6%	36,5%
Employee related costs	296 964	69 437	23,4%	74 255	25,0%	143 692	48,4%	66 633	46,7%	11,4%
Remuneration of councillors	14 318	3 763	26,3%	3 486	24,3%	7 249	50,6%	3 735	51,2%	(6,6%)
Bulk purchases - electricity	450 020	112 885	25,1%	110 785	24,6%	223 670	49,7%	93 529	47,5%	18,5%
Inventory consumed	181 749	43 332	23,8%	35 374	19,5%	78 706	43,3%	44 334	50,6%	(20,2%)
Debt impairment	145 442	58 179	40,0%	155 845	107,2%	214 024	147,2%	2 439	-	6 289,7%
Depreciation and amortisation	54 255	9 927	18,3%	13 030	24,0%	22 957	42,3%	23 902	50,4%	(45,5%)
Interest	29 480	6 105	20,7%	15 201	51,6%	21 306	72,3%	9 095	82,6%	67,1%
Contracted services	143 189	27 457	19,2%	42 707	29,8%	70 164	49,0%	33 224	39,3%	28,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 280	-	(2 199)	-	81	-	39 995	53,1%	(105,5%)
Operational costs	95 548	25 755	27,0%	24 506	25,6%	50 261	52,6%	29 712	63,7%	(17,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 085	61 892	-	(84 000)	-	(22 108)	-	17 746	-	-
Transfers and subsidies - capital (monetary allocations)	114 173	18 580	16,3%	28 285	24,8%	46 865	41,0%	23 824	48,5%	18,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	156 258	80 472		(55 715)		24 757		41 570		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	156 258	80 472		(55 715)		24 757		41 570		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	156 258	80 472		(55 715)		24 757		41 570		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	156 258	80 472		(55 715)		24 757		41 570		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	104 388	16 833	16,1%	29 023	27,8%	45 856	43,9%	21 476	47,1%	35,1%
National Government	95 288	15 489	16,3%	23 586	24,8%	39 075	41,0%	17 038	45,4%	38,4%
Provincial Government	4 100	647	15,8%	-	-	647	15,8%	3 889	82,8%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	99 388	16 137	16,2%	23 586	23,7%	39 723	40,0%	20 928	48,8%	12,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 000	696	13,9%	5 437	108,7%	6 133	122,7%	548	12,2%	892,4%
Capital Expenditure Functional	104 388	16 833	16,1%	29 023	27,8%	45 856	43,9%	21 704	43,7%	33,7%
Municipal governance and administration	2 200	-	-	-	-	-	-	228	13,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 200	-	-	-	-	-	-	228	13,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 100	647	15,8%	-	-	647	15,8%	4 297	39,5%	(100,0%)
Community and Social Services	2 100	647	30,8%	-	-	647	30,8%	2 794	129,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	407	4,1%	(100,0%)
Public Safety	2 000	-	-	-	-	-	-	1 096	26,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 394	14 240	33,6%	11 632	27,4%	25 872	61,0%	7 470	69,9%	55,7%
Planning and Development	14 294	-	-	4 387	30,7%	4 387	30,7%	-	-	(100,0%)
Road Transport	28 100	14 240	50,7%	7 245	25,8%	21 485	76,5%	7 470	80,0%	(3,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	55 694	1 946	3,5%	17 391	31,2%	19 337	34,7%	9 709	33,4%	79,1%
Energy sources	21 000	696	3,3%	5 437	25,9%	6 133	29,2%	6 605	43,4%	(17,7%)
Water Management	28 820	1 249	4,3%	7 084	24,6%	8 333	28,9%	-	-	(100,0%)
Waste Water Management	5 874	-	-	4 871	82,9%	4 871	82,9%	3 104	16,0%	56,9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 476 978	428 797	29,0%	336 270	22,8%	765 067	51,8%	331 458	51,7%	1,5%
Property rates	228 890	69 369	30,3%	43 395	19,0%	112 764	49,3%	45 823	39,5%	(5,3%)
Service charges	865 228	179 342	20,7%	171 017	19,8%	350 359	40,5%	168 346	40,0%	1,6%

Other revenue	20 159	11 300	56.1%	10 027	49.7%	21 327	105.8%	13 079	155.7%	(23.3%)
Transfers and Subsidies - Operational	250 404	106 267	42.4%	75 867	30.3%	182 134	72.7%	74 745	88.6%	1.5%
Transfers and Subsidies - Capital	111 323	61 920	55.6%	35 464	31.9%	97 384	87.5%	27 689	79.3%	28.1%
Interest	975	599	61.5%	500	51.3%	1 100	112.8%	1 775	101.4%	(71.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 165 238)	(195 895)	16.8%	(159 776)	13.7%	(355 671)	30.5%	(140 270)	25.9%	13.9%
Suppliers and employees	(1 157 233)	(195 895)	16.9%	(159 776)	13.8%	(355 671)	30.7%	(140 270)	24.8%	13.9%
Finance charges	(8 005)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	311 740	232 902	74.7%	176 494	56.6%	409 397	131.3%	191 188	3 073.8%	(7.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(98 495)	(24 778)	25.2%	(38 933)	39.5%	(63 711)	64.7%	(24 756)	73.4%	57.3%
Capital assets	(98 495)	(24 778)	25.2%	(38 933)	39.5%	(63 711)	64.7%	(24 756)	73.4%	57.3%
Net Cash from/(used) Investing Activities	(98 495)	(24 778)	25.2%	(38 933)	39.5%	(63 711)	64.7%	(24 756)	73.4%	57.3%
Cash Flow from Financing Activities										
Receipts	-	697	-	1 762	-	2 459	-	598	-	194.6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	697	-	1 762	-	2 459	-	598	-	194.6%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	697	-	1 762	-	2 459	-	598	-	194.6%
Net Increase/(Decrease) in cash held	213 245	208 821	97.9%	139 324	65.3%	348 145	163.3%	167 031	(317.9%)	(16.6%)
Cash/cash equivalents at the year begin:	1 777	50 172	2 823.8%	258 993	14 576.7%	50 172	2 823.8%	174 511		48.4%
Cash/cash equivalents at the year end:	215 021	258 993	120.5%	398 317	185.2%	398 317	185.2%	341 542	(389.0%)	16.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 816	3.5%	16 095	2.7%	13 785	2.3%	544 108	91.5%	594 804	31.6%	(83 776)	(14.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 116	6.5%	17 358	3.2%	13 211	2.4%	474 127	87.8%	539 812	28.7%	(53 561)	(9.9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	17 395	9.2%	9 341	4.9%	6 749	3.6%	156 566	82.4%	190 050	10.1%	(15 635)	(8.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 205	3.9%	3 774	2.8%	3 407	2.6%	121 202	90.7%	133 588	7.1%	(20 201)	(15.1%)	-	-
Receivables from Exchange Transactions - Waste Management	5 514	3.1%	4 347	2.4%	4 099	2.3%	163 821	92.1%	177 781	9.4%	(24 677)	(13.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 627	3.0%	5 480	2.9%	5 331	2.8%	172 764	91.3%	189 202	10.1%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	-	30	.1%	3	-	56 295	99.9%	56 350	3.0%	(30 414)	(54.0%)	-	-
Total By Income Source	89 696	4.8%	56 424	3.0%	46 585	2.5%	1 688 882	89.8%	1 881 587	100.0%	(228 263)	(12.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 928	5.7%	6 083	3.5%	5 178	3.0%	152 417	87.8%	173 606	9.2%	(583)	(.3%)	-	-
Commercial	27 912	12.0%	8 865	3.8%	4 999	2.2%	190 493	82.0%	232 268	12.3%	(1 785)	(.8%)	-	-
Households	51 856	3.5%	41 477	2.8%	36 408	2.5%	1 345 972	91.2%	1 475 713	78.4%	(225 895)	(15.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	89 696	4.8%	56 424	3.0%	46 585	2.5%	1 688 882	89.8%	1 881 587	100.0%	(228 263)	(12.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	26 000	7.2%	30 770	8.5%	304 699	84.3%	361 469	74.8%
Bulk Water	-	-	-	-	-	-	11 453	100.0%	11 453	2.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 609	7.8%	1 623	1.5%	518	.5%	99 513	90.3%	110 263	22.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 609	1.8%	27 623	5.7%	31 288	6.5%	415 664	86.0%	483 184	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	446 081	151 378	33,9%	141 060	31,6%	292 438	65,6%	230 036	91,3%	(38,7%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	198	53	26,7%	51	25,6%	104	52,3%	46	40,1%	10,4%
Agency services	91 161	15 002	16,5%	22 540	24,7%	37 543	41,2%	21 551	49,2%	4,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 392	1 603	29,7%	1 519	28,2%	3 122	57,9%	1 218	67,4%	24,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	734	45	6,2%	175	23,8%	220	29,9%	260	52,6%	(32,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 494	128	2,3%	848	15,4%	977	17,8%	99 665	2 006,4%	(99,1%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 500	80	5,3%	55	3,7%	135	9,0%	150	11,5%	(63,3%)
Transfer and subsidies - Operational	341 603	134 466	39,4%	115 872	33,9%	250 338	73,3%	107 146	72,7%	8,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	-	-	1	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	445 108	104 635	23,5%	111 669	25,1%	216 304	48,6%	109 820	47,8%	1,7%
Employee related costs	339 137	82 708	24,4%	79 750	23,5%	162 458	47,9%	81 218	49,3%	(1,8%)
Remuneration of councillors	16 078	3 649	22,7%	4 597	28,6%	8 246	51,3%	4 379	53,6%	5,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 735	634	17,0%	646	17,3%	1 280	34,3%	1 091	54,0%	(40,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 782	-	-	2 449	51,2%	2 449	51,2%	2 410	28,3%	1,6%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	41 772	4 987	11,9%	7 735	18,5%	12 723	30,5%	9 036	30,6%	(14,4%)
Transfers and subsidies	4 562	507	11,1%	7 697	168,7%	8 203	179,8%	3 120	46,4%	146,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	35 041	12 150	34,7%	8 794	25,1%	20 945	59,8%	8 567	56,5%	2,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	974	46 743	-	29 391	-	76 134	-	120 216	-	-
Transfers and subsidies - capital (monetary allocations)	5 000	-	-	1 377	27,5%	1 377	27,5%	1 615	32,3%	(14,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 974	46 743	-	30 768	-	77 511	-	121 831	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	5 974	46 743	-	30 768	-	77 511	-	121 831	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 974	46 743	-	30 768	-	77 511	-	121 831	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 974	46 743	-	30 768	-	77 511	-	121 831	-	-

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	448 939	105 171	23,4%	123 135	27,4%	228 306	50,9%	116 695	52,1%	5,5%
Transfers and Subsidies - Operational	339 802	137 835	40,6%	115 890	34,1%	253 725	74,7%	103 797	74,1%	11,7%
Transfers and Subsidies - Capital	5 000	2 000	40,0%	1 000	20,0%	3 000	60,0%	1 500	64,0%	(33,3%)
Interest	5 392	1 603	29,7%	1 519	28,2%	3 122	57,9%	1 218	67,4%	24,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(781 621)	(185 891)	23,8%	(233 342)	29,9%	(419 233)	53,6%	(217 122)	56,2%	7,5%
Suppliers and employees	(781 621)	(185 891)	23,8%	(233 342)	29,9%	(419 233)	53,6%	(217 122)	56,2%	7,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	17 511	60 718	346,7%	8 203	46,8%	68 921	393,6%	6 088	(3 336,3%)	34,7%
Cash Flow from Investing Activities										
Receipts	-	1	-	-	-	1	-	-	-	-
Proceeds on disposal of PPE	-	1	-	-	-	1	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(9 230)	(383)	4,1%	(1 462)	15,8%	(1 845)	20,0%	(2 347)	39,0%	(37,7%)
Capital assets	(9 230)	(383)	4,1%	(1 462)	15,8%	(1 845)	20,0%	(2 347)	39,0%	(37,7%)
Net Cash from/(used) Investing Activities	(9 230)	(382)	4,1%	(1 462)	15,8%	(1 844)	20,0%	(2 347)	39,4%	(37,7%)
Cash Flow from Financing Activities										
Receipts	-	2	-	2	-	3	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2	-	2	-	3	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	2	-	2	-	3	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	8 282	60 338	728,6%	6 742	81,4%	67 080	810,0%	3 740	(489,5%)	80,3%
Cash/cash equivalents at the year begin:	61 016	59 172	97,0%	119 509	195,9%	59 172	97,0%	64 027	112,4%	86,7%
Cash/cash equivalents at the year end:	69 297	119 509	172,5%	126 251	182,2%	126 251	182,2%	67 768	346,5%	86,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	3,6%	-	-	-	-	954	96,4%	990	100,0%	-	-	5 725	578,1%
Total By Income Source	36	3,6%	-	-	-	-	954	96,4%	990	100,0%	-	-	5 725	578,1%
Debtors Age Analysis By Customer Group														
Organs of State	36	3,6%	-	-	-	-	954	96,4%	990	100,0%	-	-	5 725	578,1%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36	3,6%	-	-	-	-	954	96,4%	990	100,0%	-	-	5 725	578,1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	582	100,0%	-	-	-	-	-	-	582	5%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30 694	27,8%	-	-	-	-	79 581	72,2%	110 275	99,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 277	28,2%	-	-	-	-	79 581	71,8%	110 858	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26					2024/25		2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	5 336 131	1 327 631	24,9%	1 236 358	23,2%	2 563 989	48,0%	1 490 399	51,3%	(17,0%)
Exchange Revenue										
Service charges - Electricity	1 961 927	389 533	19,9%	437 903	22,3%	827 437	42,2%	664 207	62,2%	(34,1%)
Service charges - Water	713 901	119 986	16,8%	131 807	18,5%	251 793	35,3%	170 723	52,3%	(22,8%)
Service charges - Waste Water Management	386 460	90 653	23,5%	83 459	21,6%	174 112	45,1%	102 863	45,2%	(18,9%)
Service charges - Waste Management	162 653	44 087	27,1%	42 560	26,2%	86 647	53,3%	47 823	50,8%	(11,0%)
Sale of Goods and Rendering of Services	26 042	6 560	25,2%	7 899	30,3%	14 460	55,5%	11 732	99,8%	(32,7%)
Agency services	65 154	12 799	19,6%	8 408	12,9%	21 207	32,5%	11 192	48,1%	(24,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	171 327	33 990	19,8%	37 771	22,0%	71 761	41,9%	49 047	71,7%	(23,0%)
Interest earned from Current and Non Current Assets	20 860	6 669	32,0%	3 396	16,3%	10 065	48,3%	8 391	71,8%	(59,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 550	1 197	21,6%	1 664	30,0%	2 861	51,5%	1 770	60,5%	(6,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44 448	62 668	141,0%	7 674	17,3%	70 342	158,3%	44 461	151,6%	(82,7%)
Non-Exchange Revenue										
Property rates	920 928	213 147	23,1%	224 276	24,4%	437 423	47,5%	72 820	27,7%	208,0%
Surcharges and Taxes	43 180	133	,3%	180	,4%	313	,7%	18	,1%	911,5%
Fines, penalties and forfeits	37 747	34 679	91,9%	(4 418)	(11,7%)	30 262	80,2%	9 528	31,5%	(146,4%)
Licences or permits	1 066	6	,6%	5	,5%	11	1,1%	6	1,2%	(1,6%)
Transfer and subsidies - Operational	729 963	299 997	41,1%	241 270	33,1%	541 267	74,2%	276 659	41,4%	(12,8%)
Interest	44 851	11 491	25,6%	12 349	27,5%	23 840	53,2%	19 150	-	(35,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	-	-	1	-	-	-	-
Other Gains	85	35	40,9%	154	181,7%	189	222,7%	10	-	1 480,9%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 087 451	1 023 079	20,1%	1 154 942	22,7%	2 178 021	42,8%	1 258 635	46,5%	(8,2%)
Employee related costs	1 203 522	278 603	23,1%	287 584	23,9%	566 187	47,0%	350 170	46,8%	(17,9%)
Remuneration of councillors	51 634	9 876	19,1%	11 104	21,5%	20 980	40,6%	11 916	77,8%	(6,8%)
Bulk purchases - electricity	1 520 376	343 831	22,6%	331 115	21,8%	674 946	44,4%	408 857	52,4%	(19,0%)
Inventory consumed	704 721	137 598	19,5%	180 056	25,5%	317 653	45,1%	183 518	53,3%	(1,9%)
Debt impairment	386 424	33 601	8,7%	100 804	26,1%	134 405	34,8%	-	-	(100,0%)
Depreciation and amortisation	286 928	61 257	21,3%	61 257	21,3%	122 514	42,7%	95 490	52,0%	(35,9%)
Interest	18 494	2 897	15,7%	2 688	14,5%	5 584	30,2%	7 593	42,4%	(64,6%)
Contracted services	621 933	86 603	13,9%	129 292	20,8%	215 895	34,7%	132 473	50,6%	(2,4%)
Transfers and subsidies	10 686	755	7,1%	2 044	19,1%	2 800	26,2%	1 395	23,4%	46,5%
Irrecoverable debts written off	-	1 284	-	584	-	1 868	-	-	-	(100,0%)
Operational costs	282 713	66 487	23,5%	48 415	17,1%	114 901	40,6%	67 306	49,2%	(28,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	20	288	1 412,5%	-	-	288	1 412,5%	(84)	-	(100,0%)
Surplus/(Deficit)	248 680	304 552	-	81 416	-	385 968	-	231 764	-	-
Transfers and subsidies - capital (monetary allocations)	288 561	70 344	24,4%	102 081	35,4%	172 425	59,8%	103 889	53,6%	(1,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	537 241	374 896	-	183 497	-	558 393	-	335 653	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	537 241	374 896	-	183 497	-	558 393	-	335 653	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	537 241	374 896	-	183 497	-	558 393	-	335 653	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	537 241	374 896	-	183 497	-	558 393	-	335 653	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	500 649	70 477	14,1%	130 351	26,0%	200 828	40,1%	99 746	39,1%	30,7%
National Government	287 421	61 168	21,3%	88 766	30,9%	149 934	52,2%	87 742	48,2%	1,2%
Provincial Government	1 430	-	-	-	-	-	-	780	16,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	288 851	61 168	21,2%	88 766	30,7%	149 934	51,9%	88 523	47,7%	,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	211 798	9 309	4,4%	41 585	19,6%	50 894	24,0%	11 223	11,7%	270,5%
Capital Expenditure Functional	500 649	70 477	14,1%	130 351	26,0%	200 828	40,1%	99 746	39,1%	30,7%
Municipal governance and administration	21 559	2 770	12,9%	1 544	7,2%	4 315	20,0%	5 385	21,7%	(71,3%)
Executive and Council	2 005	182	9,1%	29	1,5%	211	10,5%	20	10,5%	49,1%
Finance and administration	19 262	2 580	13,4%	1 473	7,6%	4 053	21,0%	5 366	23,3%	(72,5%)
Internal audit	292	9	3,0%	42	14,3%	51	17,4%	-	-	(100,0%)
Community and Public Safety	46 633	6 499	13,9%	19 068	40,9%	25 567	54,8%	15 358	42,7%	24,2%
Community and Social Services	4 952	-	-	173	3,5%	173	3,5%	932	19,8%	(81,5%)
Sport And Recreation	16 490	-	-	102	,6%	102	,6%	3 848	30,2%	(97,4%)
Public Safety	11 324	-	-	6 499	57,4%	6 499	57,4%	-	-	(100,0%)
Housing	13 867	6 499	46,9%	12 294	88,7%	18 794	135,5%	10 578	48,0%	16,2%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	136 031	18 831	13,8%	27 565	20,3%	46 396	34,1%	17 749	54,4%	55,3%
Planning and Development	64 434	17 466	27,1%	25 976	40,3%	43 442	67,4%	17 665	55,8%	47,0%
Road Transport	71 397	1 325	1,9%	1 590	2,2%	2 915	4,1%	84	8,1%	1 799,4%
Environmental Protection	200	39	19,6%	-	-	39	19,6%	-	-	-
Trading Services	296 367	42 377	14,3%	82 112	27,7%	124 489	42,0%	61 253	35,8%	34,1%
Energy sources	43 283	-	-	2 627	6,1%	2 627	6,1%	2 061	4,1%	27,5%
Water Management	81 604	13 524	16,6%	13 286	16,3%	26 809	32,9%	23 070	39,5%	(42,4%)
Waste Water Management	144 768	28 853	19,9%	62 102	42,9%	90 955	62,8%	33 909	53,8%	83,1%
Waste Management	26 712	-	-	4 097	15,3%	4 097	15,3%	2 212	31,9%	85,2%
Other	60	-	-	61	102,4%	61	102,4%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	5 463 730	1 403 725	25,7%	1 487 185	27,2%	2 890 910	52,9%	1 710 361	54,4%	(13,0%)
Property rates	791 998	253 116	32,0%	323 253	40,8%	576 369	72,8%	420 677	109,5%	(23,2%)
Service charges	2 773 583	655 776	23,6%	639 844	23,1%	1 295 619	46,7%	775 167	43,3%	(17,5%)

Other revenue	706 503	57 911	8,2%	130 944	18,5%	188 855	26,7%	9 130	43,0%	1 334,2%
Transfers and Subsidies - Operational	730 753	371 580	50,8%	291 649	39,9%	663 229	90,8%	345 789	51,8%	(15,7%)
Transfers and Subsidies - Capital	288 561	50 561	17,5%	90 490	31,4%	141 051	48,9%	152 652	49,6%	(40,7%)
Interest	172 332	14 781	8,6%	11 006	6,4%	25 787	15,0%	6 945	41,4%	58,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 980 186)	(1 058 442)	21,3%	(1 420 174)	28,5%	(2 478 616)	49,8%	(1 613 368)	46,2%	(12,0%)
Suppliers and employees	(4 951 006)	(1 058 442)	21,4%	(1 419 600)	28,7%	(2 478 041)	50,1%	(1 611 332)	46,5%	(11,9%)
Finance charges	(18 494)	-	-	(575)	3,1%	(575)	3,1%	(2 036)	14,5%	(71,8%)
Transfers and grants	(10 686)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	483 544	345 283	71,4%	67 011	13,9%	412 294	85,3%	96 993	172,0%	(30,9%)
Cash Flow from Investing Activities										
Receipts	-	50	-	(145)	-	(96)	-	5	-	(3 141,1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	50	-	(145)	-	(96)	-	5	-	(3 141,1%)
Payments	(424 230)	(160 021)	37,7%	(117 228)	27,6%	(277 249)	65,4%	(145 038)	58,3%	(19,2%)
Capital assets	(424 230)	(160 021)	37,7%	(117 228)	27,6%	(277 249)	65,4%	(145 038)	58,3%	(19,2%)
Net Cash from/(used) Investing Activities	(424 230)	(159 972)	37,7%	(117 374)	27,7%	(277 345)	65,4%	(145 033)	58,3%	(19,1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(11 554)	-	(11 454)	-	(23 008)	-	(15 905)	-	(28,0%)
Repayment of borrowing	-	(11 554)	-	(11 454)	-	(23 008)	-	(15 905)	-	(28,0%)
Net Cash from/(used) Financing Activities	-	(11 554)	-	(11 454)	-	(23 008)	-	(15 905)	-	(28,0%)
Net Increase/(Decrease) in cash held	59 314	173 758	292,9%	(61 817)	(104,2%)	111 941	188,7%	(63 945)	(161,9%)	(3,3%)
Cash/cash equivalents at the year begin:	144 508	201 071	139,1%	294 802	204,0%	201 071	139,1%	229 208		28,6%
Cash/cash equivalents at the year end:	203 822	294 802	144,6%	232 985	114,3%	232 985	114,3%	165 262	1 483,4%	41,0%

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	67 835	12,3%	20 275	3,7%	17 735	3,2%	447 633	80,9%	553 478	12,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	228 307	44,1%	22 264	4,3%	15 932	3,1%	251 567	48,6%	518 070	12,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	107 269	12,8%	17 488	2,1%	27 786	3,3%	687 754	81,8%	840 297	19,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	44 008	6,4%	14 535	2,1%	14 410	2,1%	614 092	89,4%	687 045	15,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21 627	4,3%	7 191	1,4%	7 670	1,5%	460 844	92,7%	497 333	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	859	5,9%	347	2,4%	402	2,7%	13 022	89,0%	14 630	3%	-	-	-	-
Interest on Arrear Debtor Accounts	33 552	5,2%	15 700	2,4%	15 395	2,4%	584 916	90,0%	649 563	15,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 377	5,5%	7 812	1,4%	69 865	10,9%	453 162	82,2%	551 216	12,8%	-	-	-	-
Total By Income Source	533 834	12,4%	105 612	2,4%	159 194	3,7%	3 512 991	81,5%	4 311 632	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	36 932	31,0%	1 780	1,5%	9 457	7,9%	70 905	59,5%	119 074	2,8%	-	-	-	-
Commercial	235 454	26,8%	22 865	2,6%	19 693	2,2%	600 235	68,3%	878 246	20,4%	-	-	-	-
Households	237 806	7,9%	71 931	2,4%	67 948	2,3%	2 620 066	87,4%	2 997 752	69,5%	-	-	-	-
Other	23 642	7,5%	9 036	2,9%	62 096	19,6%	221 786	70,1%	316 560	7,3%	-	-	-	-
Total By Customer Group	533 834	12,4%	105 612	2,4%	159 194	3,7%	3 512 991	81,5%	4 311 632	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	129 083	100,0%	-	-	-	-	-	-	129 083	39,2%
Bulk Water	65 234	100,0%	-	-	-	-	-	-	65 234	19,8%
PAYE deductions	16 919	100,0%	-	-	-	-	-	-	16 919	5,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	15 461	100,0%	-	-	-	-	-	-	15 461	4,7%
Loan repayments	3 848	100,0%	-	-	-	-	-	-	3 848	1,2%
Trade Creditors	98 765	100,0%	-	-	-	-	-	-	98 765	30,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	58	100,0%	-	-	-	-	-	-	58	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	329 368	100,0%	-	-	-	-	-	-	329 368	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	2 898 509	597 611	20,6%	557 419	19,2%	1 155 030	39,8%	512 722	39,5%	8,7%	
Exchange Revenue											
Service charges - Electricity	481 628	69 385	14,4%	35 893	7,5%	105 278	21,9%	52 192	24,1%	(31,2%)	
Service charges - Water	633 537	102 184	16,1%	115 986	18,3%	218 170	34,4%	131 266	52,3%	(11,6%)	
Service charges - Waste Water Management	102 355	20 781	20,3%	21 194	20,7%	41 974	41,0%	24 074	60,5%	(12,0%)	
Service charges - Waste Management	112 285	26 384	23,5%	26 290	23,4%	52 675	46,9%	23 446	47,8%	12,1%	
Sale of Goods and Rendering of Services	3 646	946	25,9%	819	22,5%	1 764	48,4%	326	33,4%	151,1%	
Agency services	17 695	-	-	12 156	68,7%	12 156	68,7%	-	-	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	192 599	36 934	19,2%	35 913	18,6%	72 847	37,8%	(362)	(,3%)	(10 027,8%)	
Interest earned from Current and Non Current Assets	11 744	1 366	11,6%	1 567	13,3%	2 933	25,0%	12 170	97,7%	(87,1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	1 376	-	1 825	-	3 202	-	5 274	52 920 459,1%	(65,4%)	
Rental from Fixed Assets	3 164	413	13,0%	400	12,6%	813	25,7%	737	81,6%	(45,7%)	
Licence and permits	2 069	-	-	-	-	-	-	1	-	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 201	(5)	(,2%)	43	1,3%	37	1,2%	4	,1%	870,3%	
Non-Exchange Revenue											
Property rates	582 735	167 814	28,8%	163 777	28,1%	331 591	56,9%	173 337	48,3%	(5,5%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	31 290	215	,7%	58	,2%	273	,9%	(960)	(39,2%)	(106,1%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	358 803	132 972	37,1%	103 153	28,7%	236 125	65,8%	91 219	61,6%	13,1%	
Interest	152 699	36 847	24,1%	38 346	25,1%	75 193	49,2%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	209 059	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 762 021	637 218	23,1%	559 467	20,3%	1 196 685	43,3%	371 149	31,0%	50,7%	
Employee related costs	466 721	109 522	23,5%	108 824	23,3%	218 345	46,8%	78 434	36,8%	38,7%	
Remuneration of councillors	28 460	7 318	25,7%	6 704	23,6%	14 023	49,3%	5 314	39,5%	26,2%	
Bulk purchases - electricity	589 037	202 044	34,3%	129 176	21,9%	331 220	56,2%	112 043	54,0%	15,3%	
Inventory consumed	356 090	50 968	14,3%	48 844	13,7%	99 812	28,0%	84 581	50,5%	(42,3%)	
Debt impairment	730 363	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	157 984	42 450	26,9%	-	-	42 450	26,9%	47	-	(100,0%)	
Interest	116 202	69 786	60,1%	78 314	67,4%	148 100	127,5%	56 101	47,0%	39,6%	
Contracted services	173 859	101 894	58,6%	97 773	56,2%	199 667	114,8%	(16 247)	73,4%	(701,8%)	
Transfers and subsidies	596	125	20,9%	83	13,9%	208	34,8%	40	17,2%	110,0%	
Irrecoverable debts written off	32 079	574	1,8%	53 028	165,3%	53 602	167,1%	35 650	48,7%	48,7%	
Operational costs	70 071	19 591	28,0%	18 728	26,7%	38 319	54,7%	15 186	30,8%	23,3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	40 559	32 946	81,2%	17 994	44,4%	50 940	125,6%	-	-	(100,0%)	
Surplus/(Deficit)	136 488	(39 606)	-	(2 048)	-	(41 654)	-	141 574	-	-	
Transfers and subsidies - capital (monetary allocations)	124 091	16 224	13,1%	43 585	35,1%	59 809	48,2%	-	-	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	260 579	(23 382)		41 537		18 155		141 574			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	260 579	(23 382)		41 537		18 155		141 574			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	260 579	(23 382)		41 537		18 155		141 574			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	260 579	(23 382)		41 537		18 155		141 574			

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	155 111	20 123	13,0%	36 944	23,8%	57 067	36,8%	33 168	(103,2%)	11,4%
National Government	124 111	16 193	13,0%	35 789	28,8%	51 982	41,9%	32 997	(95,3%)	8,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 111	16 193	13,0%	35 789	28,8%	51 982	41,9%	32 997	(97,9%)	8,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 000	3 929	12,7%	1 155	3,7%	5 084	16,4%	171	(144,8%)	577,0%
Capital Expenditure Functional	155 111	20 123	13,0%	36 835	23,7%	56 958	36,7%	33 168	(103,2%)	11,1%
Municipal governance and administration	3 000	1 321	44,0%	1 155	38,5%	2 476	82,5%	171	(96,5%)	577,0%
Executive and Council	3 000	334	11,1%	962	32,1%	1 296	43,2%	-	-	(100,0%)
Finance and administration	-	987	-	193	-	1 180	-	171	(112,6%)	13,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 000	568	14,2%	24	,6%	592	14,8%	-	(183,4%)	(100,0%)
Community and Social Services	2 000	568	28,4%	-	-	568	28,4%	-	(534,5%)	-
Sport And Recreation	2 000	-	-	24	1,2%	24	1,2%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 533	3 753	8,4%	14 405	32,3%	18 158	40,8%	6 275	(120,1%)	129,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	44 533	3 753	8,4%	14 405	32,3%	18 158	40,8%	6 275	(120,1%)	129,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	103 578	14 481	14,0%	21 251	20,5%	35 732	34,5%	26 722	(88,4%)	(20,5%)
Energy sources	44 601	6 727	15,1%	4 374	9,8%	11 101	24,9%	5 516	(278,7%)	(20,7%)
Water Management	39 980	1 673	4,2%	5 215	13,0%	6 888	17,2%	10 295	(124,0%)	(49,3%)
Waste Water Management	10 497	6 081	57,9%	11 495	109,5%	17 576	167,4%	10 911	9,6%	5,4%
Waste Management	8 500	-	-	167	2,0%	167	2,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 947 176	148 565	7,6%	363 877	18,7%	512 442	26,3%	574 245	14,0%	(36,6%)	
Property rates	408 037	25 097	6,2%	68 133	16,7%	93 230	22,8%	116 478	31,4%	(41,5%)	
Service charges	1 004 719	127 489	12,7%	224 993	22,4%	352 481	35,1%	124 272	21,9%	81,0%	

Other revenue	64 329	(59 512)	(92,5%)	70 751	110,0%	11 238	17,5%	128 495	(804,9%)	(44,9%)
Transfers and Subsidies - Operational	334 256	86 067	25,7%	-	-	86 067	25,7%	154 264	45,8%	(100,0%)
Transfers and Subsidies - Capital	124 091	-	-	-	-	-	-	34 093	20,5%	(100,0%)
Interest	11 744	(30 575)	(260,4%)	-	-	(30 575)	(260,4%)	16 643	16,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 410 734)	(383 156)	27,2%	(149 143)	10,6%	(532 299)	37,7%	(349 118)	(51,7%)	(57,3%)
Suppliers and employees	(1 295 938)	(369 646)	28,5%	(149 143)	11,5%	(518 789)	40,0%	(349 118)	(57,5%)	(57,3%)
Finance charges	(114 200)	(13 510)	11,8%	-	-	(13 510)	11,8%	-	-	-
Transfers and grants	(596)	-	-	-	-	-	-	-	(72,7%)	-
Net Cash from(used) Operating Activities	536 442	(234 591)	(43,7%)	214 733	40,0%	(19 858)	(3,7%)	225 127	160,9%	(4,6%)
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	(185 613)	(15 685)	8,5%	(43 584)	23,5%	(59 269)	31,9%	(46 371)	21,8%	(6,0%)
Capital assets	(185 613)	(15 685)	8,5%	(43 584)	23,5%	(59 269)	31,9%	(46 371)	21,8%	(6,0%)
Net Cash from(used) Investing Activities	(185 613)	(15 685)	8,5%	(43 584)	23,5%	(59 269)	31,9%	(46 371)	21,8%	(6,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	350 830	(250 276)	(71,3%)	171 150	48,8%	(79 127)	(22,6%)	178 756	224,0%	(4,3%)
Cash/cash equivalents at the year begin:	209 992	(61 869)	(29,5%)	196 090	93,4%	(61 869)	(29,5%)	838 405	-	(76,6%)
Cash/cash equivalents at the year end:	560 822	167 157	29,8%	367 240	65,5%	367 240	65,5%	1 017 161	149,4%	(63,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 716	2,9%	41 712	2,7%	30 506	2,0%	1 442 947	92,4%	1 560 881	22,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(4)	-	8	-	(3)	-	88 706	100,0%	88 707	1,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 163	3,8%	36 488	3,8%	37 285	3,9%	841 078	88,4%	951 014	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 710	6,1%	4 639	6,0%	3 796	4,9%	64 616	83,1%	77 760	1,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 072	2,3%	8 954	2,1%	7 045	1,6%	405 464	94,0%	431 535	6,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	141	3,0%	122	2,6%	104	2,2%	4 338	92,2%	4 705	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	26 657	1,6%	26 309	1,6%	26 010	1,6%	1 553 404	95,2%	1 632 380	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 994)	(1,2%)	(1 106)	(,1%)	(11 035)	(,5%)	2 180 885	101,7%	2 143 749	31,1%	-	-	-	-
Total By Income Source	98 461	1,4%	117 125	1,7%	93 707	1,4%	6 581 438	95,5%	6 890 731	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	245	,9%	590	2,2%	426	1,6%	25 535	95,3%	26 795	4%	-	-	-	-
Commercial	53 378	1,3%	64 142	1,6%	56 528	1,4%	3 940 731	95,8%	4 114 778	59,7%	-	-	-	-
Households	42 424	1,5%	50 277	1,8%	34 720	1,3%	2 646 989	95,4%	2 774 410	40,3%	-	-	-	-
Other	2 414	(9,6%)	2 117	(8,4%)	2 034	(8,1%)	(31 817)	126,0%	(25 252)	(4%)	-	-	-	-
Total By Customer Group	98 461	1,4%	117 125	1,7%	93 707	1,4%	6 581 438	95,5%	6 890 731	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	46 560	2,6%	60 349	3,4%	64 400	3,6%	1 595 790	90,3%	1 767 099	52,6%
Bulk Water	(37 973)	(2,5%)	36 089	2,4%	40 263	2,7%	1 451 301	97,4%	1 489 680	44,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(23 713)	(25,2%)	36 240	38,5%	13 279	14,1%	68 377	72,6%	94 183	2,8%
Auditor-General	(818)	(407,2%)	1 019	507,2%	-	-	-	-	201	-
Other	(4 019)	(66,3%)	5 371	88,5%	1 229	20,3%	3 485	57,4%	6 066	,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(19 963)	(,6%)	139 068	4,1%	119 170	3,5%	3 118 953	92,9%	3 357 229	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 395 948	882 544	26,0%	757 390	22,3%	1 639 934	48,3%	716 386	53,7%	5,7%
Exchange Revenue										
Service charges - Electricity	1 182 996	300 826	25,4%	227 785	19,3%	528 611	44,7%	140 576	41,3%	62,0%
Service charges - Water	516 886	99 410	19,2%	99 429	19,2%	198 839	38,5%	10 207	7,4%	874,2%
Service charges - Waste Water Management	167 902	35 548	21,2%	28 677	17,1%	64 225	38,3%	41 931	49,7%	(31,6%)
Service charges - Waste Management	152 295	25 808	16,9%	33 184	21,8%	58 992	38,7%	35 767	50,0%	(7,2%)
Sale of Goods and Rendering of Services	6 722	1 930	28,7%	1 829	27,2%	3 759	55,9%	1 873	88,3%	(2,4%)
Agency services	30 634	6 689	21,8%	4 792	15,6%	11 481	37,5%	7 713	50,6%	(37,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	135 758	39 994	29,5%	42 262	31,1%	82 256	60,6%	34 105	68,8%	23,9%
Interest earned from Current and Non Current Assets	16 500	1 674	10,1%	2 489	15,1%	4 163	25,2%	5 717	68,2%	(56,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 230	1 243	23,8%	1 175	22,5%	2 418	46,2%	1 127	43,7%	4,2%
Licence and permits	269	59	22,0%	60	22,2%	119	44,1%	90	29,7%	(33,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 523	7 219	46,5%	(5 205)	(33,5%)	2 013	13,0%	(33)	4,3%	15 633,7%
Non-Exchange Revenue										
Property rates	586 920	138 017	23,5%	138 969	23,7%	276 987	47,2%	99 188	61,0%	40,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 800	6 752	27,2%	5 371	21,7%	12 124	48,9%	2 767	29,8%	94,1%
Licences or permits	-	-	-	-	-	-	-	18	375,0%	(100,0%)
Transfer and subsidies - Operational	553 513	217 376	39,3%	176 572	31,9%	393 948	71,2%	164 878	72,0%	7,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	170 460	81,2%	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 363 801	871 582	25,9%	814 313	24,2%	1 685 895	50,1%	745 762	56,2%	9,2%
Employee related costs	664 351	174 642	26,3%	176 594	26,6%	351 237	52,9%	116 789	53,0%	51,2%
Remuneration of councillors	37 653	11 088	29,4%	8 878	23,6%	19 966	53,0%	8 721	55,1%	1,8%
Bulk purchases - electricity	1 207 148	420 435	34,8%	275 813	22,8%	696 247	57,7%	218 817	59,4%	26,0%
Inventory consumed	449 768	75 806	16,9%	128 638	28,6%	204 444	45,5%	99 386	63,1%	29,4%
Debt impairment	276 000	-	-	9 687	3,5%	9 687	3,5%	3	16,6%	287 352,5%
Depreciation and amortisation	168 415	33 700	20,0%	30 004	17,8%	63 704	37,8%	47 020	50,4%	(36,2%)
Interest	86 641	49 359	57,0%	53 061	61,2%	102 420	118,2%	27 827	79,8%	90,7%
Contracted services	294 532	44 275	15,0%	80 965	27,5%	125 239	42,5%	60 118	38,9%	34,7%
Transfers and subsidies	3 831	-	-	180	4,7%	180	4,7%	414	15,0%	(56,5%)
Irrecoverable debts written off	-	14 837	-	5 253	-	20 090	-	92 225	503,4%	(94,3%)
Operational costs	175 462	47 440	27,0%	45 240	25,8%	92 680	52,8%	74 442	51,2%	(39,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	32 147	10 962	-	(56 923)	-	(45 961)	-	(29 376)	-	-
Transfers and subsidies - capital (monetary allocations)	214 294	38 318	17,9%	97 892	45,7%	136 210	63,6%	66 912	48,8%	46,3%
Transfers and subsidies - capital (in-kind)	112 141	-	-	25 692	22,9%	25 692	22,9%	101 848	361,2%	(74,8%)
Surplus/(Deficit) after capital transfers and contributions	358 582	49 280	-	66 660	-	115 940	-	139 385	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	358 582	49 280	-	66 660	-	115 940	-	139 385	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	358 582	49 280	-	66 660	-	115 940	-	139 385	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	358 582	49 280	-	66 660	-	115 940	-	139 385	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	291 422	54 021	18,5%	144 031	49,4%	198 052	68,0%	145 726	80,6%	(1,2%)	
National Government	186 343	50 794	27,3%	68 560	36,8%	119 353	64,1%	57 095	49,9%	20,1%	
Provincial Government	97 688	-	-	72 873	74,6%	72 873	74,6%	88 564	361,2%	(17,7%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	284 030	50 794	17,9%	141 433	49,8%	192 227	67,7%	145 659	82,3%	(2,9%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	7 391	3 228	43,7%	2 598	35,1%	5 825	78,8%	68	14,1%	3 743,8%	
Capital Expenditure Functional	291 422	54 021	18,5%	144 031	49,4%	198 052	68,0%	151 454	82,9%	(4,9%)	
Municipal governance and administration	5 913	3 488	59,0%	2 598	43,9%	6 086	102,9%	5 824	125,8%	(55,4%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	5 913	3 488	59,0%	2 598	43,9%	6 086	102,9%	5 824	125,8%	(55,4%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	10 696	357	3,3%	2 138	20,0%	2 495	23,3%	268	3,0%	699,3%	
Community and Social Services	261	-	-	87	33,3%	87	33,3%	-	-	(100,0%)	
Sport And Recreation	10 435	357	3,4%	2 051	19,7%	2 408	23,1%	268	3,1%	666,8%	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	38 783	5 769	14,9%	21 821	56,3%	27 591	71,1%	14 892	50,2%	46,5%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	38 783	5 769	14,9%	21 821	56,3%	27 591	71,1%	14 892	50,2%	46,5%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	236 030	44 407	18,8%	117 474	49,8%	161 881	68,6%	130 471	97,8%	(10,0%)	
Energy sources	36 078	14 055	39,0%	16 498	45,7%	30 553	84,7%	9 249	61,9%	78,4%	
Water Management	19 698	1 528	7,8%	7 895	40,1%	9 423	47,8%	2 771	36,5%	184,9%	
Waste Water Management	159 385	28 824	18,1%	85 274	53,5%	114 097	71,6%	117 759	117,8%	(27,6%)	
Waste Management	20 870	-	-	7 807	37,4%	7 807	37,4%	692	51,1%	1 029,0%	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 340 501	900 496	27,0%	884 341	26,5%	1 784 837	53,4%	769 677	54,4%	14,9%
Property rates	528 228	94 274	17,8%	119 879	22,7%	214 153	40,5%	109 856	52,4%	9,1%
Service charges	1 902 222	393 476	20,7%	388 303	20,4%	781 779	41,1%	374 456	46,2%	3,7%

Other revenue	99 678	48 612	48.8%	67 131	67.3%	115 742	116.1%	21 554	46.9%	211.4%
Transfers and Subsidies - Operational	553 513	242 739	43.9%	172 639	31.2%	415 378	75.0%	159 912	75.4%	8.0%
Transfers and Subsidies - Capital	256 859	121 396	47.3%	136 389	53.1%	257 785	100.4%	103 883	69.0%	31.3%
Interest	-	-	-	-	-	-	-	16	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 956 464)	(686 998)	23.2%	(500 973)	16.9%	(1 187 972)	40.2%	(233 108)	20.1%	114.9%
Suppliers and employees	(2 956 464)	(686 998)	23.2%	(500 973)	16.9%	(1 187 972)	40.2%	(233 108)	20.1%	114.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	384 037	213 498	55.6%	383 368	99.8%	596 865	155.4%	536 569	284.9%	(28.6%)
Cash Flow from Investing Activities										
Receipts	-	(176)	-	(158)	-	(335)	-	(122)	-	29.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(176)	-	(158)	-	(335)	-	(122)	-	29.3%
Payments	(291 422)	(61 628)	21.1%	(151 160)	51.9%	(212 788)	73.0%	(173 839)	104.2%	(13.0%)
Capital assets	(291 422)	(61 628)	21.1%	(151 160)	51.9%	(212 788)	73.0%	(173 839)	104.2%	(13.0%)
Net Cash from/(used) Investing Activities	(291 422)	(61 804)	21.2%	(151 318)	51.9%	(213 122)	73.1%	(173 961)	104.3%	(13.0%)
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	92 615	151 694	163.8%	232 050	250.6%	383 743	414.3%	362 608	624.0%	(36.0%)
Cash/cash equivalents at the year begin:	193 798	83 495	43.1%	235 189	121.4%	83 495	43.1%	616 922	187.2%	(61.9%)
Cash/cash equivalents at the year end:	286 413	235 189	82.1%	467 238	163.1%	467 238	163.1%	979 530	438.5%	(52.3%)

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	32 014	5.3%	21 492	3.6%	18 577	3.1%	527 452	88.0%	599 536	23.7%	26 737	4.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 553	17.8%	20 372	6.7%	19 082	6.2%	211 892	69.3%	305 900	12.1%	87 001	28.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	40 976	8.9%	23 660	5.2%	21 218	4.6%	372 329	81.3%	458 183	18.1%	310	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	9 640	3.3%	7 565	2.6%	7 008	2.4%	265 848	91.7%	290 061	11.5%	10 078	3.5%	-	-
Receivables from Exchange Transactions - Waste Management	9 451	3.4%	7 264	2.6%	6 409	2.3%	251 494	91.6%	274 619	10.9%	9 391	3.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48 889	100.0%	48 889	1.9%	(10)	-	-	-
Interest on Arrear Debtor Accounts	14 741	3.0%	14 237	2.9%	13 867	2.9%	442 564	91.2%	485 409	19.2%	12	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	396	.6%	201	.3%	140	.2%	62 173	98.8%	62 910	2.5%	947	1.5%	-	-
Total By Income Source	161 771	6.4%	94 792	3.8%	86 302	3.4%	2 182 642	86.4%	2 525 507	100.0%	134 465	5.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 129	7.7%	4 022	6.0%	3 803	5.7%	53 525	80.5%	66 479	2.6%	3 232	4.9%	-	-
Commercial	93 240	16.0%	36 145	6.2%	32 120	5.5%	419 464	72.2%	580 968	23.0%	98 082	16.9%	-	-
Households	63 403	3.4%	54 625	2.9%	50 379	2.7%	1 709 654	91.0%	1 878 060	74.4%	33 152	1.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	161 771	6.4%	94 792	3.8%	86 302	3.4%	2 182 642	86.4%	2 525 507	100.0%	134 465	5.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	101 999	6.6%	7 720	.5%	95 188	6.1%	1 347 867	86.8%	1 552 775	53.7%
Bulk Water	34 722	7.7%	18 542	4.1%	-	-	400 596	88.3%	453 860	15.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 134	3.9%	31 274	3.6%	30 039	3.4%	783 693	89.1%	879 140	30.4%
Auditor-General	4 503	100.0%	-	-	-	-	-	-	4 503	.2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	175 358	6.1%	57 537	2.0%	125 227	4.3%	2 532 157	87.6%	2 890 279	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2023/26						2024/25		Q2 of 2024/25 to Q2 of 2023/26	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	345 054	109 241	31,7%	88 065	25,5%	197 305	57,2%	80 767	54,3%	9,0%
Exchange Revenue										
Service charges - Electricity	-	130	-	147	-	277	-	97	27,7%	51,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 554	611	5,8%	512	4,9%	1 123	10,6%	833	12,8%	(38,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	80	-	118	-	198	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	7 154	805	11,3%	520	7,3%	1 325	18,5%	751	33,6%	(30,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 318	796	24,0%	925	27,9%	1 721	51,9%	546	34,2%	69,5%
Licence and permits	702	13	1,9%	-	-	13	1,9%	-	1,2%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 587	26	,1%	836	1,9%	862	2,0%	31	,3%	2 579,3%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	278 376	106 780	38,4%	85 006	30,5%	191 786	68,9%	78 510	62,4%	8,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	883	-	-	-	-	-	-	-	-	-
Other Gains	481	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	329 469	78 875	23,9%	72 048	21,9%	150 923	45,8%	76 219	42,7%	(5,5%)
Employee related costs	227 985	59 843	26,2%	58 855	25,8%	118 697	52,1%	57 733	47,0%	1,9%
Remuneration of councillors	14 159	5 684	40,1%	1 244	8,8%	6 928	48,9%	3 683	46,4%	(66,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	439	164	37,5%	115	26,1%	279	63,6%	75	52,5%	52,0%
Debt impairment	(11 681)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 305	940	14,9%	1 447	23,0%	2 387	37,9%	550	8,3%	163,3%
Interest	10 578	185	1,8%	254	2,4%	440	4,2%	169	3,0%	50,9%
Contracted services	36 306	1 575	4,3%	1 102	3,0%	2 678	7,4%	6 227	33,3%	(82,3%)
Transfers and subsidies	11 138	-	-	-	-	-	-	-	54,5%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	34 242	10 483	30,6%	9 032	26,4%	19 514	57,0%	7 783	44,4%	16,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 585	30 366	-	16 016	-	46 382	-	4 548	-	-
Transfers and subsidies - capital (monetary allocations)	2 750	-	-	99	3,6%	99	3,6%	-	1,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 335	30 366	-	16 115	-	46 481	-	4 548	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 335	30 366	-	16 115	-	46 481	-	4 548	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 335	30 366	-	16 115	-	46 481	-	4 548	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 335	30 366	-	16 115	-	46 481	-	4 548	-	-

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	45 271	3 210	7.1%	2 206	4.9%	5 415	12.0%	1 640	11.2%	34.5%
Transfers and Subsidies - Operational	278 915	106 370	38.1%	93 854	33.6%	200 224	71.8%	81 940	123.6%	14.5%
Transfers and Subsidies - Capital	3 000	63 000	2 100.0%	-	-	63 000	2 100.0%	51 071	-	(100.0%)
Interest	6 336	802	12.7%	515	8.1%	1 317	20.8%	679	-	(24.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(340 143)	(86 617)	25.5%	(69 484)	20.4%	(156 101)	45.9%	(80 874)	43.0%	(14.1%)
Suppliers and employees	(327 993)	(86 617)	26.4%	(69 484)	21.2%	(156 101)	47.6%	(80 873)	44.9%	(14.1%)
Finance charges	-	-	-	-	-	-	-	(0)	.1%	(100.0%)
Transfers and grants	(12 150)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(6 620)	86 764	(1 310.6%)	27 091	(409.2%)	113 855	(1 719.8%)	54 456	(1 898.4%)	(50.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(4 151)	(3 645)	87.8%	(99)	2.4%	(3 744)	90.2%	(33)	35.7%	200.2%
Capital assets	(4 151)	(3 645)	87.8%	(99)	2.4%	(3 744)	90.2%	(33)	35.7%	200.2%
Net Cash from/(used) Investing Activities	(4 151)	(3 645)	87.8%	(99)	2.4%	(3 744)	90.2%	(33)	35.7%	200.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 772)	83 119	(771.6%)	26 992	(250.6%)	110 111	(1 022.2%)	54 423	(1 483.7%)	(50.4%)
Cash/cash equivalents at the year begin:	10 490	3 789	36.1%	87 950	838.4%	3 789	36.1%	280 464	51.8%	(68.6%)
Cash/cash equivalents at the year end:	(282)	87 950	(31 211.0%)	114 943	(40 789.8%)	114 943	(40 789.8%)	334 886	(9 856.6%)	(65.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	64	2.8%	42	1.8%	49	2.2%	2 103	93.2%	2 257	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	172	6.1%	142	5.1%	128	4.6%	2 364	84.2%	2 807	24.2%	-	-	-	-
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	40	.6%	40	.6%	37	.6%	6 436	98.2%	6 553	56.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	276	2.4%	224	1.9%	214	1.8%	10 903	93.9%	11 617	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	276	2.4%	224	1.9%	214	1.8%	10 903	93.9%	11 617	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	276	2.4%	224	1.9%	214	1.8%	10 903	93.9%	11 617	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	882	5.2%	508	3.0%	3 846	22.8%	11 665	69.0%	16 901	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	882	5.2%	508	3.0%	3 846	22.8%	11 665	69.0%	16 901	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	60 395 849	17 002 418	28,2%	16 110 474	26,7%	33 112 892	54,8%	14 875 072	54,7%	8,3%	
Exchange Revenue											
Service charges - Electricity	22 101 835	5 468 948	24,7%	5 260 921	23,8%	10 729 869	48,5%	4 808 663	50,7%	9,4%	
Service charges - Water	8 899 108	1 866 155	21,0%	2 167 702	24,4%	4 033 858	45,4%	1 929 975	43,8%	12,3%	
Service charges - Waste Water Management	1 965 820	439 410	22,4%	517 545	26,3%	966 955	48,7%	336 516	36,1%	53,8%	
Service charges - Waste Management	1 126 808	285 148	25,3%	291 737	25,9%	576 885	51,2%	271 308	49,6%	7,5%	
Sale of Goods and Rendering of Services	415 214	86 314	20,8%	124 652	30,0%	210 966	50,8%	89 797	40,3%	38,8%	
Agency services	36 673	7 467	20,4%	3 697	10,1%	11 164	30,4%	9 327	45,4%	(60,4%)	
Interest	4 000	46	1,2%	-	-	46	1,2%	975	90,4%	(100,0%)	
Interest earned from Receivables	798 817	406 904	50,9%	460 722	57,7%	867 626	108,6%	400 592	102,9%	15,0%	
Interest earned from Current and Non Current Assets	716 166	119 200	16,6%	81 029	11,3%	200 228	28,0%	187 081	45,3%	(56,7%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	600	-	-	16	2,7%	16	2,7%	20	26,4%	(19,1%)	
Rental from Fixed Assets	725 574	180 180	24,8%	186 742	25,7%	366 923	50,6%	252 378	44,3%	(26,0%)	
Licence and permits	8 165	1 966	24,1%	1 289	15,8%	3 256	39,9%	887	21,7%	45,4%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	239 242	49 380	20,6%	65 427	27,3%	114 808	48,0%	128 368	84,0%	(49,0%)	
Non-Exchange Revenue											
Property rates	12 825 000	4 290 373	33,5%	3 478 718	27,1%	7 769 091	60,6%	3 257 076	61,6%	6,8%	
Surcharges and Taxes	-	50 844	-	86 300	-	137 144	-	73 747	34,3%	17,0%	
Fines, penalties and forfeits	31 475	9 888	31,4%	8 517	27,1%	18 405	58,5%	11 276	125,8%	(24,5%)	
Licences or permits	54 774	9 590	17,5%	9 413	17,2%	19 003	34,7%	13 138	54,8%	(28,4%)	
Transfer and subsidies - Operational	6 071 456	2 260 387	37,2%	1 881 566	31,0%	4 141 953	68,2%	1 661 216	64,2%	13,3%	
Interest	485 750	173 805	35,8%	190 412	39,2%	364 217	75,0%	183 257	75,3%	3,9%	
Fuel Levy	3 875 640	1 291 880	33,3%	1 291 880	33,3%	2 583 760	66,7%	1 247 622	66,7%	3,5%	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	11 892	4 531	38,1%	1 800	15,1%	6 331	53,2%	11 726	298,6%	(84,6%)	
Other Gains	11 840	0	-	388	3,3%	388	3,3%	126	,5%	208,4%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	60 121 874	14 785 930	24,6%	13 588 740	22,6%	28 374 670	47,2%	13 340 550	50,0%	1,9%	
Employee related costs	15 170 402	3 122 526	20,6%	3 901 211	25,7%	7 023 737	46,3%	3 785 427	47,3%	3,1%	
Remuneration of councillors	160 102	36 425	22,8%	40 874	25,5%	77 299	48,3%	40 361	49,4%	1,3%	
Bulk purchases - electricity	18 721 853	5 476 775	29,3%	4 081 812	21,8%	9 558 587	51,1%	3 638 249	53,2%	12,2%	
Inventory consumed	5 380 003	862 611	16,0%	1 065 608	19,8%	1 928 219	35,8%	849 064	35,9%	25,5%	
Debt impairment	3 104 016	1 359 411	43,8%	106 607	3,4%	1 466 018	47,2%	430 397	70,6%	(75,2%)	
Depreciation and amortisation	3 424 737	876 610	25,6%	754 240	22,0%	1 630 850	47,6%	732 714	47,1%	2,9%	
Interest	1 060 579	273 627	26,0%	272 894	26,0%	546 521	52,0%	263 529	46,3%	3,6%	
Contracted services	7 456 264	1 278 758	17,2%	1 790 881	24,0%	3 069 639	41,2%	1 843 276	44,7%	(2,8%)	
Transfers and subsidies	373 799	64 467	17,2%	78 862	21,1%	143 329	38,3%	165 203	37,3%	(62,3%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	3 269 403	613 652	18,8%	803 988	24,6%	1 417 639	43,4%	811 567	47,5%	(,9%)	
Losses on disposal of Assets	463	-	-	334	72,2%	334	72,2%	(42)	,9%	(905,7%)	
Other Losses	2 010 256	821 068	40,8%	691 429	34,4%	1 512 498	75,2%	780 803	87,0%	(11,4%)	
Surplus/(Deficit)	273 975	2 216 488	-	2 521 734	-	4 738 222	-	1 534 522	-	-	
Transfers and subsidies - capital (monetary allocations)	3 239 406	241 737	7,5%	947 905	29,3%	1 189 641	36,7%	539 045	25,3%	75,8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	385	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	3 513 381	2 458 225	-	3 469 639	-	5 927 863	-	2 073 953	-	-	
Income Tax	(7 142)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	3 520 522	2 458 225	-	3 469 639	-	5 927 863	-	2 073 953	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	3 520 522	2 458 225	-	3 469 639	-	5 927 863	-	2 073 953	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	374 583	44 343	11,8%	29 709	7,9%	74 052	19,8%	35 599	29,3%	(16,5%)	
Surplus/(Deficit) for the year	3 895 105	2 502 567	-	3 499 348	-	6 001 915	-	2 109 559	-	-	

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Capital Revenue and Expenditure											
Source of Finance		7 296 796	682 501	9,4%	976 833	13,4%	1 659 335	22,7%	1 145 070	22,7%	(14,7%)
National Government		2 809 838	377 416	13,4%	613 154	21,8%	990 570	35,3%	587 871	34,4%	4,3%
Provincial Government		429 568	7 838	1,8%	17 916	4,2%	25 754	6,0%	31 729	6,6%	(43,5%)
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3 239 406	385 253	11,9%	631 070	19,5%	1 016 324	31,4%	619 600	30,1%	1,9%
Borrowing		2 000 000	190 636	9,5%	420 404	21,0%	611 040	30,6%	240 197	19,7%	75,0%
Internally generated funds		2 057 390	106 612	5,2%	(74 641)	(3,6%)	31 971	1,6%	285 273	15,0%	(126,2%)
Capital Expenditure Functional		7 296 796	682 501	9,4%	976 833	13,4%	1 659 335	22,7%	1 145 070	22,7%	(14,7%)
Municipal governance and administration		977 175	24 653	2,5%	(25 594)	(2,6%)	(941)	(,1%)	42 783	7,7%	(159,8%)
Executive and Council		424 132	718	,2%	7 024	1,7%	7 742	1,8%	4 837	1,7%	45,2%
Finance and administration		552 039	23 935	4,3%	(33 402)	(6,1%)	(9 466)	(1,7%)	37 721	12,4%	(188,5%)
Internal audit		1 004	-	-	783	78,0%	783	78,0%	226	59,6%	246,9%
Community and Public Safety		1 491 962	108 408	7,3%	347 909	23,3%	456 318	30,6%	265 909	23,9%	30,8%
Community and Social Services		207 084	7 212	3,5%	23 436	11,3%	30 648	14,8%	28 036	17,4%	(16,4%)
Sport And Recreation		265 056	8 857	3,3%	81 938	30,9%	90 795	34,3%	35 585	17,1%	130,3%
Public Safety		244 155	18 203	7,5%	82 039	33,6%	100 242	41,1%	6 088	4,7%	1 247,7%
Housing		743 812	74 746	10,0%	159 668	21,5%	234 413	31,5%	192 716	32,2%	(17,1%)
Health		31 855	(610)	(1,9%)	829	2,6%	220	,7%	3 484	10,3%	(76,2%)
Economic and Environmental Services		1 723 041	89 359	5,2%	245 707	14,3%	335 066	19,4%	209 972	20,8%	17,0%
Planning and Development		405 451	14 707	3,6%	100 433	24,8%	115 141	28,4%	72 426	31,2%	38,7%
Road Transport		1 295 786	74 139	5,7%	145 267	11,2%	219 406	16,9%	131 166	17,0%	10,7%
Environmental Protection		21 804	512	2,4%	7	-	519	2,4%	6 380	42,5%	(99,9%)
Trading Services		3 004 400	459 869	15,3%	404 175	13,5%	864 044	28,8%	625 051	27,4%	(35,3%)
Energy sources		784 347	125 083	15,9%	(232 501)	(29,6%)	(107 418)	(13,7%)	138 294	37,7%	(268,1%)
Water Management		1 153 395	173 313	15,0%	308 538	26,8%	481 851	41,8%	248 941	21,2%	23,9%
Waste Water Management		713 045	141 643	19,9%	294 691	41,3%	436 334	61,2%	199 061	34,7%	48,0%
Waste Management		353 613	19 830	5,6%	33 447	9,5%	53 277	15,1%	38 755	15,9%	(13,7%)
Other		100 218	211	,2%	4 636	4,6%	4 848	4,8%	1 354	3,9%	242,4%

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	72 032 307	(126 871)	(,2%)	3 481	-	(123 390)	(,2%)	3 118 155	11,5%	(99,9%)
Property rates	12 389 327	383 330	3,1%	-	-	383 330	3,1%	2 987 706	57,1%	(100,0%)
Service charges	36 677 538	(458 761)	(1,3%)	-	-	(458 761)	(1,3%)	99 076	,2%	(100,0%)

Other revenue	12 062 132	(51 440)	(,4%)	3 481	-	(47 959)	(,4%)	31 372	,6%	(88,9%)
Transfers and Subsidies - Operational	6 205 696	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	3 239 406	-	-	-	-	-	-	-	-	-
Interest	1 458 208	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(64 083 926)	(22 998)	-	(73 338)	,1%	(96 336)	,2%	(5 685)	-	1 190,0%
Suppliers and employees	(62 656 638)	(22 998)	-	(73 338)	,1%	(96 336)	,2%	(5 685)	-	1 190,0%
Finance charges	(1 053 490)	-	-	-	-	-	-	-	-	-
Transfers and grants	(373 799)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 948 381	(149 869)	(1,9%)	(69 857)	(,9%)	(219 726)	(2,8%)	3 112 470	81,1%	(102,2%)
Cash Flow from Investing Activities										
Receipts	15 302	19 939	130,3%	(18 207)	(119,0%)	1 732	11,3%	(117 436)	(753,3%)	(84,5%)
Proceeds on disposal of PPE	12 101	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	3 201	19 939	622,9%	(18 207)	(568,8%)	1 732	54,1%	(117 436)	(7 049,1%)	(84,5%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(7 941 787)	-	-	-	-	-	-	-	-	-
Capital assets	(7 941 787)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(7 926 486)	19 939	(,3%)	(18 207)	,2%	1 732	-	(117 436)	2,5%	(84,5%)
Cash Flow from Financing Activities										
Receipts	2 185 638	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	185 638	-	-	-	-	-	-	-	-	-
Payments	(1 251 771)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 251 771)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	933 867	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	955 763	(129 931)	(13,6%)	(88 064)	(9,2%)	(217 995)	(22,8%)	2 995 034	996,4%	(102,9%)
Cash/cash equivalents at the year begin:	5 378 446	-	-	(129 931)	(2,4%)	-	-	3 187 130	-	(104,1%)
Cash/cash equivalents at the year end:	6 334 209	(129 931)	(2,1%)	(217 995)	(3,4%)	(217 995)	(3,4%)	6 182 184	62,0%	(103,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	960 521	5,4%	627 782	3,5%	517 542	2,9%	15 773 642	88,2%	17 879 487	41,3%	-	-	3 830 192	21,4%
Trade and Other Receivables from Exchange Transactions - Electricity	1 286 475	20,0%	407 281	6,3%	233 782	3,6%	4 490 766	70,0%	6 418 303	14,8%	-	-	1 354 133	21,1%
Receivables from Non-exchange Transactions - Property Rates	852 647	8,4%	400 089	3,9%	324 107	3,2%	8 575 198	84,5%	10 152 040	23,5%	-	-	2 258 559	22,2%
Receivables from Exchange Transactions - Waste Water Management	182 126	6,1%	108 929	3,6%	87 482	2,9%	2 615 935	87,4%	2 994 471	6,9%	-	-	648 069	21,6%
Receivables from Exchange Transactions - Waste Management	84 304	7,0%	45 732	3,8%	36 937	3,1%	1 043 079	86,2%	1 210 052	2,8%	-	-	261 764	21,6%
Receivables from Exchange Transactions - Property Rental Debtors	29 226	4,8%	19 474	3,2%	14 586	2,4%	548 435	89,7%	611 720	1,4%	-	-	126 853	20,7%
Interest on Arrear Debtor Accounts	26 814	3,9%	7 894	1,2%	3 841	,6%	644 656	94,4%	683 205	1,6%	-	-	157 641	23,1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	146 700	4,4%	52 784	1,6%	54 552	1,6%	3 078 186	92,4%	3 330 223	7,7%	-	-	779 461	23,4%
Total By Income Source	3 568 813	8,2%	1 669 966	3,9%	1 272 828	2,9%	36 767 895	85,0%	43 279 502	100,0%	-	-	9 416 673	21,8%
Debtors Age Analysis By Customer Group														
Organs of State	366 230	19,2%	144 138	7,6%	80 576	4,2%	1 313 792	69,0%	1 904 736	4,4%	-	-	498 667	26,2%
Commercial	1 455 406	16,3%	443 929	5,0%	299 858	3,4%	6 709 502	75,3%	8 908 695	20,6%	-	-	1 899 126	21,3%
Households	1 715 512	5,3%	1 075 982	3,3%	881 431	2,7%	28 630 922	88,6%	32 303 846	74,6%	-	-	6 960 785	21,5%
Other	31 665	19,5%	5 917	3,6%	10 964	6,8%	113 679	70,1%	162 225	,4%	-	-	58 096	35,8%
Total By Customer Group	3 568 813	8,2%	1 669 966	3,9%	1 272 828	2,9%	36 767 895	85,0%	43 279 502	100,0%	-	-	9 416 673	21,8%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	207 729	100,0%	-	-	-	-	-	-	207 729	12,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	174 760	100,0%	-	-	-	-	-	-	174 760	10,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 114 859	95,2%	4 841	,4%	4 842	,4%	-	-	1 170 604	70,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	112 406	100,0%	-	-	-	-	-	-	112 406	6,7%
Total	1 609 755	96,7%	4 841	,3%	4 842	,3%	46 061	2,8%	1 665 499	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	403 041	140 745	34,9%	116 804	29,0%	257 549	63,9%	109 411	59,2%	6,8%
Exchange Revenue										
Service charges - Electricity	-	0	-	0	-	1	-	0	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 136	5 686	40,2%	3 778	26,7%	9 464	66,9%	2 596	53,1%	45,5%
Sale of Goods and Rendering of Services	7 761	688	8,9%	2 222	28,6%	2 911	37,5%	10 073	80,7%	(77,9%)
Agency services	2 247	567	25,2%	372	16,5%	938	41,8%	467	31,6%	(20,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 837	501	27,3%	534	29,1%	1 035	56,3%	591	430,0%	(9,6%)
Interest earned from Current and Non Current Assets	13 000	1 559	12,0%	3 416	26,3%	4 975	38,3%	2 317	46,1%	47,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 644	1 922	25,1%	1 914	25,0%	3 836	50,2%	2 124	52,5%	(9,9%)
Licence and permits	10	10	103,2%	-	-	10	103,2%	-	452,7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	112	22,4%	1 603	320,3%	1 715	342,7%	127	61,7%	1 167,3%
Non-Exchange Revenue										
Property rates	137 803	47 803	34,7%	29 216	21,2%	77 019	55,9%	24 781	52,4%	17,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 603	330	20,6%	194	12,1%	524	32,7%	0	-	39 045,8%
Licences or permits	3 272	872	26,7%	933	28,5%	1 805	55,2%	1 012	21,2%	(7,9%)
Transfer and subsidies - Operational	200 570	77 125	38,5%	68 844	34,3%	145 968	72,8%	61 666	69,9%	11,6%
Interest	12 658	3 570	28,2%	3 777	29,8%	7 347	58,0%	3 655	(25,1%)	3,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	448 943	87 674	19,5%	114 815	25,6%	202 489	45,1%	114 332	42,3%	4%
Employee related costs	177 968	44 131	24,8%	52 425	29,5%	96 556	54,3%	41 528	43,6%	26,2%
Remuneration of councillors	18 539	4 171	22,5%	4 695	25,3%	8 866	47,8%	7 242	48,4%	(35,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 500	1 068	14,2%	1 887	25,2%	2 955	39,4%	1 755	14,5%	7,5%
Debt impairment	7 280	(8 366)	(114,9%)	(74)	(1,0%)	(8 440)	(115,9%)	-	-	(100,0%)
Depreciation and amortisation	42 917	10 532	24,5%	10 571	24,6%	21 103	49,2%	10 505	51,4%	6%
Interest	2 367	-	-	2	,1%	2	,1%	-	-	(100,0%)
Contracted services	120 965	15 788	13,1%	23 530	19,5%	39 318	32,5%	36 350	44,3%	(35,3%)
Transfers and subsidies	4 769	109	2,3%	1 038	21,8%	1 148	24,1%	604	17,4%	71,9%
Irrecoverable debts written off	-	8 344	-	74	-	8 418	-	-	-	(100,0%)
Operational costs	66 637	11 897	17,9%	20 665	31,0%	32 562	48,9%	16 348	39,0%	26,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 901)	53 071	-	1 989	-	55 060	-	(4 921)	-	-
Transfers and subsidies - capital (monetary allocations)	36 462	12 025	33,0%	8 318	22,8%	20 343	55,8%	10 359	39,2%	(19,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 440)	65 096	-	10 307	-	75 403	-	5 438	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(9 440)	65 096	-	10 307	-	75 403	-	5 438	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 440)	65 096	-	10 307	-	75 403	-	5 438	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 440)	65 096	-	10 307	-	75 403	-	5 438	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	80 919	20 670	25,5%	8 884	11,0%	29 554	36,5%	21 605	52,8%	(58,9%)
National Government	30 836	10 860	35,2%	5 969	19,4%	16 829	54,6%	9 817	42,3%	(39,2%)
Provincial Government	870	606	69,7%	254	29,2%	860	98,9%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 706	11 466	36,2%	6 223	19,6%	17 689	55,8%	9 817	41,5%	(36,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 213	9 204	18,7%	2 661	5,4%	11 865	24,1%	11 788	80,0%	(77,4%)
Capital Expenditure Functional	80 919	20 670	25,5%	8 884	11,0%	29 554	36,5%	21 605	52,8%	(58,9%)
Municipal governance and administration	18 900	9 204	48,7%	350	1,9%	9 554	50,6%	4 390	90,7%	(92,0%)
Executive and Council	87	-	-	-	-	-	-	-	-	-
Finance and administration	18 813	9 204	48,9%	350	1,9%	9 554	50,8%	4 390	90,7%	(92,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 674	2 607	14,0%	2 263	12,1%	4 870	26,1%	2 939	33,5%	(23,0%)
Community and Social Services	15 935	2 607	16,4%	2 171	13,6%	4 777	30,0%	2 334	23,7%	(7,0%)
Sport And Recreation	2 739	-	-	92	3,4%	92	3,4%	605	100,0%	(84,8%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 736	8 860	21,7%	4 052	9,9%	12 912	31,7%	14 276	68,4%	(71,6%)
Planning and Development	957	606	63,4%	254	26,6%	860	89,9%	-	-	(100,0%)
Road Transport	39 779	8 254	20,7%	3 798	9,5%	12 052	30,3%	14 276	70,6%	(73,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 609	-	-	2 218	85,0%	2 218	85,0%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 609	-	-	2 218	85,0%	2 218	85,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	440 638	952	,2%	193 821	44,0%	194 773	44,2%	593	,2%	32 570,7%
Property rates	117 132	952	,8%	88 432	75,5%	89 384	76,3%	593	,9%	14 806,2%
Service charges	13 818	-	-	9	,1%	9	,1%	-	-	(100,0%)

Other revenue	60 655	-	-	3 726	6,1%	3 726	6,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	200 570	-	-	78 456	39,1%	78 456	39,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	35 462	-	-	23 198	65,4%	23 198	65,4%	-	-	(100,0%)
Interest	13 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(425 878)	(13 793)	3,2%	(27 919)	6,6%	(41 712)	9,8%	(61 936)	16,2%	(54,9%)
Suppliers and employees	(419 729)	(13 793)	3,3%	(27 919)	6,7%	(41 712)	9,9%	(61 936)	16,4%	(54,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 149)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 760	(12 841)	(87,0%)	165 902	1 124,0%	153 061	1 037,0%	(61 343)	(121,3%)	(370,5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(88 057)	(23 680)	26,9%	(9 908)	11,3%	(33 588)	38,1%	(23 882)	54,5%	(58,5%)
Capital assets	(88 057)	(23 680)	26,9%	(9 908)	11,3%	(33 588)	38,1%	(23 882)	54,5%	(58,5%)
Net Cash from/(used) Investing Activities	(88 057)	(23 680)	26,9%	(9 908)	11,3%	(33 588)	38,1%	(23 882)	54,5%	(58,5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(73 297)	(36 521)	49,8%	155 993	(212,8%)	119 473	(163,0%)	(85 224)	3 281,8%	(283,0%)
Cash/cash equivalents at the year begin:	218 110	149 379	68,5%	112 858	51,7%	149 379	68,5%	140 048	111,4%	(19,4%)
Cash/cash equivalents at the year end:	144 813	112 858	77,9%	268 852	185,7%	268 852	185,7%	54 824	42,6%	390,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 577	10,3%	10 412	7,9%	3 365	2,5%	105 090	79,3%	132 443	56,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 853	17,1%	1 489	8,9%	414	2,5%	11 948	71,5%	16 704	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 284	5,1%	593	2,4%	570	2,3%	22 672	90,3%	25 119	10,7%	-	-	-	-
Interest on Arrear Debtor Accounts	67	,1%	238	,5%	133	,3%	46 998	99,1%	47 436	20,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 864)	(52,6%)	431	3,3%	273	2,1%	19 219	147,2%	13 058	5,6%	-	-	-	-
Total By Income Source	10 916	4,6%	13 162	5,6%	4 754	2,0%	205 933	87,7%	234 766	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 383	6,5%	2 016	5,5%	924	2,5%	31 450	85,5%	36 772	15,7%	-	-	-	-
Commercial	2 327	8,8%	2 871	10,9%	567	2,2%	20 538	78,1%	26 303	11,2%	-	-	-	-
Households	6 235	3,7%	8 107	4,8%	3 230	1,9%	149 816	89,5%	167 388	71,3%	-	-	-	-
Other	(28)	(,6%)	169	3,9%	33	,8%	4 129	96,0%	4 303	1,8%	-	-	-	-
Total By Customer Group	10 916	4,6%	13 162	5,6%	4 754	2,0%	205 933	87,7%	234 766	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr West Gumedé	039 976 1202
Chief Financial Officer	Mr Thando Mketu	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	211 102	72 262	34,2%	74 499	35,3%	146 761	69,5%	58 484	65,7%	27,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	14 624	-	-	31	,2%	31	,2%	1	,9%	3 498,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	510	8,5%	605	10,1%	1 115	18,6%	800	25,4%	(24,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	109	26	24,0%	38	34,7%	64	58,7%	31	14,2%	19,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	545	5	,9%	15	2,8%	21	3,8%	63	125,2%	(75,3%)
Non-Exchange Revenue										
Property rates	12 451	685	5,5%	17 033	136,8%	17 717	142,3%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	349	4	1,3%	2	,7%	7	2,0%	5	1,0%	(55,9%)
Transfer and subsidies - Operational	177 024	71 032	40,1%	56 774	32,1%	127 807	72,2%	57 584	73,4%	(1,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	220 253	22 788	10,3%	53 735	24,4%	76 523	34,7%	58 505	54,6%	(8,2%)
Employee related costs	99 964	5 873	5,9%	22 389	22,4%	28 262	28,3%	23 358	49,1%	(4,1%)
Remuneration of councillors	22 884	1 970	8,6%	6 324	27,6%	8 294	36,2%	5 601	71,2%	12,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 434	156	10,8%	520	36,3%	676	47,1%	234	43,0%	122,6%
Debt impairment	2 174	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 791	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	43 386	8 101	18,7%	15 515	35,8%	23 617	54,4%	17 345	106,0%	(10,5%)
Transfers and subsidies	2 218	165	7,5%	971	43,8%	1 136	51,2%	734	62,9%	32,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	21 402	6 523	30,5%	8 015	37,5%	14 539	67,9%	11 234	68,1%	(28,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 151)	49 474	-	20 764	-	70 238	-	(20)	-	-
Transfers and subsidies - capital (monetary allocations)	39 281	10 477	26,7%	21 000	53,5%	31 477	80,1%	14 042	82,4%	49,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 130	59 951	-	41 764	-	101 715	-	14 022	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 130	59 951	-	41 764	-	101 715	-	14 022	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 130	59 951	-	41 764	-	101 715	-	14 022	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 130	59 951	-	41 764	-	101 715	-	14 022	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	52 389	12 282	23,4%	20 411	39,0%	32 693	62,4%	22 787	80,3%	(10,4%)
National Government	34 345	5 985	17,4%	16 994	49,5%	22 978	66,9%	12 965	86,5%	31,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 345	5 985	17,4%	16 994	49,5%	22 978	66,9%	12 965	86,5%	31,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 043	6 297	34,9%	3 417	18,9%	9 714	53,8%	9 821	73,7%	(65,2%)
Capital Expenditure Functional	52 389	12 282	23,4%	20 411	39,0%	32 693	62,4%	22 787	80,3%	(10,4%)
Municipal governance and administration	4 956	1 923	38,8%	1 444	29,1%	3 367	67,9%	5 280	64,4%	(72,6%)
Executive and Council	104	-	-	-	-	-	-	-	-	-
Finance and administration	4 852	1 923	39,6%	1 444	29,8%	3 367	69,4%	5 280	64,7%	(72,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 696	19	1,1%	57	3,4%	76	4,5%	-	13,5%	(100,0%)
Community and Social Services	826	19	2,3%	57	6,9%	76	9,2%	-	22,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	870	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 563	10 202	22,4%	18 759	41,2%	28 961	63,6%	17 507	96,4%	7,2%
Planning and Development	25 409	4 217	16,6%	14 270	56,2%	18 487	72,8%	9 696	118,3%	47,2%
Road Transport	20 154	5 985	29,7%	4 489	22,3%	10 474	52,0%	7 811	74,1%	(42,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	174	-	-	150	86,2%	150	86,2%	-	53,8%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	174	-	-	150	86,2%	150	86,2%	-	53,8%	(100,0%)
Other	-	139	-	-	-	139	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	247 746	17 564	7,1%	939	,4%	18 503	7,5%	(161 338)	(26,4%)	(100,6%)
Property rates	7 470	3 747	50,2%	163	2,2%	3 909	52,3%	-	,6%	(100,0%)
Service charges	-	0	-	-	-	0	-	0	-	(100,0%)

Other revenue	17 971	36	2%	87	5%	123	7%	100	22.4%	(13.5%)
Transfers and Subsidies - Operational	177 024	55 173	31.2%	(10 402)	(5.9%)	44 771	25.3%	(26 277)	26.3%	(60.4%)
Transfers and Subsidies - Capital	39 281	(41 995)	(106.9%)	10 394	26.5%	(31 601)	(80.4%)	(136 181)	(281.9%)	(107.6%)
Interest	6 000	604	10.1%	697	11.6%	1 301	21.7%	1 019	29.8%	(31.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(205 680)	(35 434)	17.2%	(53 465)	26.0%	(88 899)	43.2%	(55 940)	69.5%	(4.4%)
Suppliers and employees	(203 462)	(35 434)	17.4%	(53 465)	26.3%	(88 899)	43.7%	(55 940)	70.4%	(4.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 218)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 066	(17 870)	(42.5%)	(52 526)	(124.9%)	(70 396)	(167.3%)	(217 278)	(260.9%)	(75.8%)
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	(52 447)	-	-	-	-	-	-	-	-	-
Capital assets	(52 447)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 447)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 381)	(17 870)	172.1%	(52 526)	506.0%	(70 396)	678.1%	(217 278)	9 405.6%	(75.8%)
Cash/cash equivalents at the year begin:	29 046	76 855	264.6%	58 985	203.1%	76 855	264.6%	38 199	54.4%	
Cash/cash equivalents at the year end:	18 665	58 985	316.0%	62 976	337.4%	62 976	337.4%	(144 199)	(573.9%)	(143.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 033	30.3%	-	-	-	-	39 089	69.7%	56 122	100.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(33)	100.0%	(33)	(.1%)	-	-	-	-
Total By Income Source	17 033	30.4%	-	-	-	-	39 056	69.6%	56 089	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 349	39.1%	-	-	-	-	19 231	60.9%	31 580	56.3%	-	-	-	-
Commercial	2 058	15.5%	-	-	-	-	11 231	84.5%	13 288	23.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 626	23.4%	-	-	-	-	8 594	76.6%	11 221	20.0%	-	-	-	-
Total By Customer Group	17 033	30.4%	-	-	-	-	39 056	69.6%	56 089	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	101	28.6%	-	-	-	-	252	71.4%	354	6.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	254	5.0%	(3)	(.1%)	22	.4%	4 789	94.6%	5 062	93.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	356	6.6%	(3)	(.1%)	22	.4%	5 041	93.1%	5 415	100.0%

Contact Details

Municipal Manager	Mr Shaka Cele	039 972 0005
Chief Financial Officer	Mrs Tholakele Hlongwa	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	239 461	78 250	32,7%	67 781	28,3%	146 031	61,0%	62 111	59,4%	9,1%
Exchange Revenue										
Service charges - Electricity	53 543	12 569	23,5%	13 289	24,8%	25 858	48,3%	11 887	52,0%	11,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 155	891	28,3%	908	28,8%	1 799	57,0%	555	54,6%	63,6%
Sale of Goods and Rendering of Services	337	35	10,4%	16	4,7%	51	15,1%	37	15,7%	(57,2%)
Agency services	711	64	9,0%	128	17,9%	192	27,0%	133	38,1%	(4,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 146	1 529	13,7%	824	7,4%	2 353	21,1%	2 088	27,3%	(60,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	22	7,6%	132	44,6%	154	52,2%	30	11,0%	334,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 827	432	6,3%	892	13,1%	1 324	19,4%	486	18,8%	83,3%
Non-Exchange Revenue										
Property rates	29 103	9 024	31,0%	7 373	25,3%	16 397	56,3%	4 968	43,3%	48,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	485	4	7%	4	8%	8	1,6%	-	4%	(100,0%)
Licences or permits	897	269	30,0%	306	34,1%	575	64,1%	173	28,4%	77,1%
Transfer and subsidies - Operational	130 730	53 043	40,6%	43 630	33,4%	96 673	73,9%	41 766	72,5%	4,5%
Interest	1 731	367	21,2%	281	16,2%	648	37,4%	(13)	-	(2 290,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	258 781	68 466	26,5%	68 543	26,5%	137 009	52,9%	63 356	47,9%	8,2%
Employee related costs	110 166	20 210	18,3%	24 872	22,6%	45 082	40,9%	25 667	44,4%	(3,1%)
Remuneration of councillors	14 736	2 511	17,0%	2 898	19,7%	5 409	36,7%	3 072	44,6%	(5,7%)
Bulk purchases - electricity	47 979	21 042	43,9%	13 911	29,0%	34 953	72,9%	12 239	59,8%	13,7%
Inventory consumed	2 453	281	11,4%	453	18,5%	734	29,9%	370	40,1%	22,4%
Debt impairment	3 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 982	6 048	21,6%	5 988	21,4%	12 036	43,0%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	1	3,5%	(100,0%)
Contracted services	12 623	5 886	46,6%	6 162	48,8%	12 048	95,4%	8 792	75,3%	(29,9%)
Transfers and subsidies	4 270	858	20,1%	880	20,6%	1 738	40,7%	860	200,0%	2,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	35 572	11 631	32,7%	13 378	37,6%	25 009	70,3%	12 353	57,8%	8,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 320)	9 784	-	(762)	-	9 022	-	(1 245)	-	-
Transfers and subsidies - capital (monetary allocations)	39 674	4 176	10,5%	12 761	32,2%	16 937	42,7%	9 176	57,3%	39,1%
Transfers and subsidies - capital (in-kind)	-	-	-	84	-	84	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	20 354	13 960		12 083		26 043		7 931		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 354	13 960		12 083		26 043		7 931		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 354	13 960		12 083		26 043		7 931		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 354	13 960		12 083		26 043		7 931		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	35 108	3 631	10,3%	11 097	31,6%	14 728	42,0%	8 640	45,4%	28,4%
National Government	34 499	3 631	10,5%	11 097	32,2%	14 728	42,7%	7 361	45,9%	50,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 499	3 631	10,5%	11 097	32,2%	14 728	42,7%	7 361	45,9%	50,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	609	-	-	-	-	-	-	1 279	41,3%	(100,0%)
Capital Expenditure Functional	35 108	3 631	10,3%	11 097	31,6%	14 728	42,0%	8 640	45,4%	28,4%
Municipal governance and administration	174	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	174	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 934	3 631	10,4%	11 097	31,8%	14 728	42,2%	8 640	46,7%	28,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	34 934	3 631	10,4%	11 097	31,8%	14 728	42,2%	8 640	46,7%	28,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	265 391	88 476	33,3%	79 993	30,1%	168 469	63,5%	77 203	59,2%	3,6%
Property rates	18 353	5 038	27,5%	4 684	25,5%	9 722	53,0%	9 689	45,7%	(51,7%)
Service charges	35 585	14 030	39,4%	14 762	41,5%	28 792	80,9%	18 247	51,2%	(19,1%)

Other revenue	27 602	1 951	7.1%	2 543	9.2%	4 494	16.3%	437	33.5%	481.5%
Transfers and Subsidies - Operational	130 730	53 513	40.9%	44 597	34.1%	98 110	75.0%	40 989	72.6%	8.8%
Transfers and Subsidies - Capital	39 674	12 323	31.1%	12 323	31.1%	24 646	62.1%	5 486	72.8%	124.6%
Interest	13 446	1 621	12.1%	1 084	8.1%	2 705	20.1%	2 354	28.5%	(54.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(223 674)	(67 958)	30.4%	(67 551)	30.2%	(135 509)	60.6%	(64 855)	51.9%	4.2%
Suppliers and employees	(221 895)	(67 958)	30.6%	(67 551)	30.4%	(135 509)	61.1%	(64 855)	51.9%	4.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 779)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	41 717	20 518	49.2%	12 442	29.8%	32 960	79.0%	12 347	132.3%	.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	(40 374)	(4 349)	10.8%	(12 761)	31.6%	(17 110)	42.4%	(9 837)	47.5%	29.7%
Capital assets	(40 374)	(4 349)	10.8%	(12 761)	31.6%	(17 110)	42.4%	(9 837)	47.5%	29.7%
Net Cash from(used) Investing Activities	(40 374)	(4 349)	10.8%	(12 761)	31.6%	(17 110)	42.4%	(9 837)	47.5%	29.7%
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	1 343	16 169	1 204.2%	(319)	(23.8%)	15 850	1 180.4%	2 510	(270.8%)	(112.7%)
Cash/cash equivalents at the year begin:	28 651	45 040	157.2%	61 210	213.6%	45 040	157.2%	71 683	148.6%	(14.6%)
Cash/cash equivalents at the year end:	29 993	61 210	204.1%	60 891	203.0%	60 891	203.0%	74 193	243.9%	(17.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 066	24.2%	2 026	12.0%	1 697	10.1%	9 041	53.7%	16 830	44.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 502	11.8%	981	7.7%	511	4.0%	9 738	76.5%	12 732	33.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	316	19.1%	172	10.4%	126	7.6%	1 039	62.9%	1 653	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	167	100.0%	167	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	162	2.4%	152	2.3%	141	2.1%	6 206	93.2%	6 661	17.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 046	15.9%	3 330	8.8%	2 475	6.5%	26 191	68.8%	38 042	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 857	9.9%	1 389	7.4%	1 313	7.0%	14 105	75.6%	18 663	49.1%	-	-	-	-
Commercial	3 280	30.0%	1 292	11.8%	468	4.3%	5 892	53.9%	10 932	28.7%	-	-	-	-
Households	910	10.8%	649	7.7%	694	8.2%	6 194	73.3%	8 446	22.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 046	15.9%	3 330	8.8%	2 475	6.5%	26 191	68.8%	38 042	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	-	-	16	100.0%	-	-	-	-	16	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	16	100.0%	-	-	-	-	16	100.0%

Contact Details

Municipal Manager	Mr TP Cele	039 433 3500
Chief Financial Officer	Mrs Hlanzekwa Mchunu	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 320 695	427 847	32,4%	362 967	27,5%	790 814	59,9%	342 361	60,6%	6,0%
Exchange Revenue										
Service charges - Electricity	230 619	51 632	22,4%	69 812	30,3%	121 444	52,7%	47 122	46,9%	48,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	75 971	27 709	36,5%	20 408	26,9%	48 117	63,3%	19 193	63,2%	6,3%
Sale of Goods and Rendering of Services	12 712	2 608	20,5%	2 802	22,0%	5 410	42,6%	3 565	36,0%	(21,4%)
Agency services	7 331	2 220	30,3%	4 035	55,0%	6 255	85,3%	1 162	39,5%	247,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 394	2 905	28,0%	3 002	28,9%	5 907	56,8%	2 576	59,6%	16,5%
Interest earned from Current and Non Current Assets	13 802	1 416	10,3%	682	4,9%	2 098	15,2%	3 072	55,3%	(77,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 477	1 173	21,4%	2 447	44,7%	3 620	66,1%	1 699	47,9%	44,0%
Licence and permits	493	118	24,0%	193	39,1%	311	63,1%	124	37,4%	54,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 041	112	10,8%	188	18,1%	300	28,8%	388	43,4%	(51,6%)
Non-Exchange Revenue										
Property rates	556 296	196 393	35,3%	155 423	27,9%	351 816	63,2%	143 317	64,6%	8,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 357	2 449	9,3%	5 383	20,4%	7 831	29,7%	8 391	26,1%	(35,9%)
Licences or permits	12 477	297	2,4%	194	1,6%	491	3,9%	1 732	33,4%	(88,8%)
Transfer and subsidies - Operational	331 550	129 399	39,0%	88 387	26,7%	217 786	65,7%	101 106	70,0%	(12,6%)
Interest	36 173	9 446	26,1%	10 011	27,7%	19 457	53,8%	8 913	52,3%	12,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(30)	-	-	-	(30)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 279 575	275 696	21,5%	356 361	27,8%	632 057	49,4%	304 542	47,8%	17,0%
Employee related costs	534 610	130 200	24,4%	156 974	29,4%	287 174	53,7%	127 657	50,9%	23,0%
Remuneration of councillors	35 896	10 540	29,4%	10 078	28,1%	20 618	57,4%	8 980	51,4%	12,2%
Bulk purchases - electricity	170 932	21 453	12,6%	51 483	30,1%	72 936	42,7%	39 111	50,3%	31,6%
Inventory consumed	11 917	1 697	14,2%	4 869	40,9%	6 566	55,1%	2 865	51,2%	69,9%
Debt impairment	11 775	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	107 839	22 894	21,2%	22 904	21,2%	45 797	42,5%	14 887	34,5%	53,8%
Interest	11 126	210	1,9%	329	3,0%	539	4,8%	2	-	17 975,4%
Contracted services	212 306	53 740	25,3%	58 463	27,5%	112 204	52,9%	60 881	49,6%	(4,0%)
Transfers and subsidies	16 267	3 780	23,2%	4 406	27,1%	8 186	50,3%	9 669	64,3%	(54,4%)
Irrecoverable debts written off	5 742	3 801	66,2%	3 914	68,2%	7 716	134,4%	1 312	55,0%	198,3%
Operational costs	161 166	27 386	17,0%	42 940	26,6%	70 326	43,6%	39 177	46,1%	9,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(5)	-	-	-	(5)	-	-	-	-
Surplus/(Deficit)	41 120	152 151	-	6 606	-	158 756	-	37 820	-	-
Transfers and subsidies - capital (monetary allocations)	109 254	28 722	26,3%	-	-	28 722	26,3%	-	4,3%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	150 374	180 872		6 606		187 478		37 820		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	150 374	180 872		6 606		187 478		37 820		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	150 374	180 872		6 606		187 478		37 820		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	150 374	180 872		6 606		187 478		37 820		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	173 725	52 337	30,1%	28 686	16,5%	81 022	46,6%	41 913	33,5%	(31,6%)
National Government	95 003	47 230	49,7%	22 531	23,7%	69 761	73,4%	27 977	38,3%	(19,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 003	47 230	49,7%	22 531	23,7%	69 761	73,4%	27 977	38,1%	(19,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	78 722	5 107	6,5%	6 155	7,8%	11 262	14,3%	13 936	29,6%	(55,8%)
Capital Expenditure Functional	173 725	52 337	30,1%	28 686	16,5%	81 022	46,6%	41 913	33,5%	(31,6%)
Municipal governance and administration	8 531	255	3,0%	117	1,4%	372	4,4%	2 161	28,3%	(94,6%)
Executive and Council	401	-	-	-	-	-	-	-	-	-
Finance and administration	7 810	183	2,3%	117	1,5%	300	3,8%	2 161	30,7%	(94,6%)
Internal audit	320	72	22,5%	-	-	72	22,5%	-	-	-
Community and Public Safety	2 960	-	-	189	6,4%	189	6,4%	98	8,9%	93,0%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 750	-	-	189	6,9%	189	6,9%	98	9,0%	93,0%
Housing	210	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	156 830	52 082	33,2%	27 169	17,3%	79 250	50,5%	39 012	37,8%	(30,4%)
Planning and Development	137 810	52 057	37,8%	23 048	16,7%	75 104	54,5%	32 014	37,3%	(28,0%)
Road Transport	18 520	25	,1%	3 931	21,2%	3 956	21,4%	6 552	41,2%	(40,0%)
Environmental Protection	500	-	-	190	37,9%	190	37,9%	445	56,4%	(57,4%)
Trading Services	4 804	-	-	1 212	25,2%	1 212	25,2%	642	5,1%	88,8%
Energy sources	4 304	-	-	955	22,2%	955	22,2%	(115)	,9%	(930,1%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	500	-	-	257	51,4%	257	51,4%	757	54,1%	(66,0%)
Other	600	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 397 230	425 587	30,5%	376 936	27,0%	802 522	57,4%	434 511	64,7%	(13,3%)
Property rates	510 680	126 177	24,7%	139 354	27,3%	265 531	52,0%	151 620	52,9%	(8,1%)
Service charges	281 450	74 902	26,6%	76 608	27,2%	151 510	53,8%	76 626	53,4%	

Other revenue	105 532	40 794	38,7%	17 128	16,2%	57 922	54,9%	18 668	132,1%	(8,2%)
Transfers and Subsidies - Operational	333 764	132 098	39,6%	108 563	32,5%	240 661	72,1%	120 302	74,5%	(9,8%)
Transfers and Subsidies - Capital	109 254	47 109	43,1%	31 596	28,9%	78 705	72,0%	61 904	79,7%	(49,0%)
Interest	56 551	4 507	8,0%	3 686	6,5%	8 193	14,5%	5 392	73,9%	(31,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 166 909)	(302 460)	25,9%	(307 641)	26,4%	(610 101)	52,3%	(278 995)	50,2%	10,3%
Suppliers and employees	(1 139 516)	(302 460)	26,5%	(307 641)	27,0%	(610 101)	53,5%	(278 995)	51,5%	10,3%
Finance charges	(11 126)	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 267)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	230 321	123 126	53,5%	69 295	30,1%	192 421	83,5%	155 516	150,4%	(55,4%)
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	(173 725)	(63 797)	36,7%	(33 056)	19,0%	(96 853)	55,8%	(45 213)	47,6%	(26,9%)
Capital assets	(173 725)	(63 797)	36,7%	(33 056)	19,0%	(96 853)	55,8%	(45 213)	47,6%	(26,9%)
Net Cash from/(used) Investing Activities	(173 725)	(63 797)	36,7%	(33 056)	19,0%	(96 853)	55,8%	(45 213)	47,6%	(26,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(28 975)	(6 509)	22,5%	(1 261)	4,4%	(7 770)	26,8%	(9 821)	56,4%	(87,2%)
Repayment of borrowing	(28 975)	(6 509)	22,5%	(1 261)	4,4%	(7 770)	26,8%	(9 821)	56,4%	(87,2%)
Net Cash from/(used) Financing Activities	(28 975)	(6 509)	22,5%	(1 261)	4,4%	(7 770)	26,8%	(9 821)	77,1%	(87,2%)
Net Increase/(Decrease) in cash held	27 621	52 820	191,2%	34 978	126,6%	87 798	317,9%	100 483	4 613,2%	(65,2%)
Cash/cash equivalents at the year begin:	6 821	47 047	689,7%	99 821	1 463,4%	47 047	689,7%	154 424	58,4%	(35,4%)
Cash/cash equivalents at the year end:	34 442	99 821	289,8%	134 799	391,4%	134 799	391,4%	254 907	215,4%	(47,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	5%	5	4%	4	3%	1 097	98,7%	1 112	1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 859	51,5%	8 828	10,4%	3 000	3,5%	29 403	34,6%	85 091	10,2%	(753)	(9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	44 588	9,7%	23 123	5,0%	16 598	3,6%	377 680	81,8%	461 990	55,3%	(5 586)	(1,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 970	8,1%	3 708	4,3%	2 619	3,0%	73 039	84,6%	86 337	10,3%	(1 110)	(1,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 427	2,4%	4 236	2,3%	4 141	2,2%	172 565	93,1%	185 368	22,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	594	3,9%	272	1,8%	308	2,0%	13 943	92,2%	15 119	1,8%	(313)	(2,1%)	-	-
Total By Income Source	100 445	12,0%	40 171	4,8%	26 671	3,2%	667 729	80,0%	835 016	100,0%	(7 761)	(9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 144	6,6%	4 094	4,4%	3 508	3,7%	80 019	85,3%	93 764	11,2%	(258)	(3%)	-	-
Commercial	50 503	27,2%	12 680	6,8%	5 784	3,1%	116 909	62,9%	185 877	22,3%	(1 635)	(9%)	-	-
Households	43 798	7,9%	23 398	4,2%	17 379	3,1%	470 801	84,8%	555 375	66,5%	(5 868)	(1,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	100 445	12,0%	40 171	4,8%	26 671	3,2%	667 729	80,0%	835 016	100,0%	(7 761)	(9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	18 029	100,0%	-	-	-	-	18 029	98,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	158	50,2%	157	49,8%	-	-	-	-	315	1,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	158	9%	18 186	99,1%	-	-	-	-	18 344	100,0%

Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Chief Financial Officer	Mr Sandiso Thutshini	039 312 8301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 469 793	488 056	33,2%	410 122	27,9%	898 178	61,1%	404 356	61,7%	1,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	348	-	348	-	-	-	(100,0%)
Service charges - Water	496 566	120 432	24,3%	109 855	22,1%	230 287	46,4%	119 895	50,6%	(8,4%)
Service charges - Waste Water Management	138 779	43 083	31,0%	37 654	27,1%	80 737	58,2%	35 796	47,9%	5,2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 114	705	22,6%	685	22,0%	1 389	44,6%	594	49,7%	15,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	83 863	23 291	27,8%	22 601	26,9%	45 892	54,7%	20 600	52,4%	9,7%
Interest earned from Current and Non Current Assets	13 607	2 388	17,5%	1 642	12,1%	4 029	29,6%	2 064	42,0%	(20,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 902	1 726	90,8%	101	5,3%	1 827	96,0%	9	2,4%	1 003,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 589	481	18,6%	57	2,2%	538	20,8%	244	61,1%	(76,6%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	729 373	295 950	40,6%	237 179	32,5%	533 129	73,1%	225 154	73,4%	5,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	911 672	417 210	45,8%	440 779	48,3%	857 989	94,1%	397 818	90,0%	10,8%
Employee related costs	313 024	183 036	58,5%	153 059	48,9%	336 095	107,4%	141 995	100,2%	7,8%
Remuneration of councillors	14 996	3 156	21,0%	3 581	23,9%	6 738	44,9%	3 828	48,0%	(6,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	67 534	60 708	89,9%	71 340	105,6%	132 048	195,5%	66 526	183,7%	7,2%
Debt impairment	28 424	4 737	16,7%	7 106	25,0%	11 843	41,7%	6 807	50,0%	4,4%
Depreciation and amortisation	240 934	59 337	24,6%	59 597	24,7%	118 935	49,4%	58 562	50,4%	1,8%
Interest	5 304	14 270	269,0%	6 245	117,7%	20 515	386,8%	14 724	539,8%	(57,6%)
Contracted services	126 582	26 682	21,1%	60 369	47,7%	87 051	68,8%	36 387	50,7%	65,9%
Transfers and subsidies	8 000	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 732	1 338	28,3%	1 622	34,3%	2 960	62,6%	2 246	-	(27,8%)
Operational costs	102 141	63 944	62,6%	77 860	76,2%	141 804	138,8%	66 743	129,5%	16,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	558 122	70 846	-	(30 657)	-	40 189	-	6 539	-	-
Transfers and subsidies - capital (monetary allocations)	373 245	111 441	29,9%	154 687	41,4%	266 128	71,3%	105 539	84,5%	46,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	931 366	182 287		124 029		306 317		112 078		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	931 366	182 287		124 029		306 317		112 078		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	931 366	182 287		124 029		306 317		112 078		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	58 405	-	58 405	-	-	-	(100,0%)
Surplus/(Deficit) for the year	931 366	182 287		182 435		364 722		112 078		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	373 245	123 281	33,0%	148 979	39,9%	272 261	72,9%	96 396	75,3%	54,5%
National Government	373 245	121 764	32,6%	143 558	38,5%	265 322	71,1%	90 512	73,1%	58,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	373 245	121 764	32,6%	143 558	38,5%	265 322	71,1%	90 512	73,1%	58,6%
Borrowing	-	1 355	-	4 745	-	6 100	-	-	-	(100,0%
Internally generated funds	-	163	-	676	-	839	-	5 883	-	(88,5%)
Capital Expenditure Functional	373 245	123 281	33,0%	148 979	39,9%	272 261	72,9%	96 396	75,3%	54,5%
Municipal governance and administration	-	1 517	-	5 421	-	6 939	-	2 353	-	130,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	1 517	-	5 421	-	6 939	-	2 353	-	130,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	373 245	121 764	32,6%	143 558	38,5%	265 322	71,1%	94 043	74,4%	52,7%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	181 289	54 373	30,0%	53 115	29,3%	107 488	59,3%	37 482	66,0%	41,7%
Waste Water Management	191 955	67 391	35,1%	90 443	47,1%	157 834	82,2%	56 561	86,4%	59,9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts											
Property rates	1 648 193	888 466	53,9%	675 408	41,0%	1 563 874	94,9%	810 407	118,7%	(16,7%)	
Service charges	370 056	214 226	57,9%	193 784	52,4%	408 010	110,3%	248 747	77,9%	(22,1%)	

Other revenue	103 208	3 918	3.8%	(24 084)	(23.3%)	(20 166)	(19.5%)	970	2.9%	(2 583.4%)
Transfers and Subsidies - Operational	729 373	403 528	55.3%	1 701	2%	405 229	55.6%	332 036	153.7%	(99.5%)
Transfers and Subsidies - Capital	373 245	266 795	71.5%	504 007	135.0%	770 802	206.5%	203 948	156.6%	147.1%
Interest	72 311	-	-	-	-	-	-	24 707	382.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(670 636)	(2 801)	.4%	1 353	(.2%)	(1 448)	.2%	(240)	.1%	(664.7%)
Suppliers and employees	(657 281)	(2 801)	.4%	1 353	(.2%)	(1 448)	.2%	(240)	.1%	(664.7%)
Finance charges	(5 356)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	977 557	885 665	90.6%	676 761	69.2%	1 562 426	159.8%	810 167	185.7%	(16.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(429 231)	-	-	-	-	-	-	-	-	-
Capital assets	(429 231)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(429 231)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(5 231)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 231)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 231)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	543 095	885 665	163.1%	676 761	124.6%	1 562 426	287.7%	810 167	261.1%	(16.5%)
Cash/cash equivalents at the year begin:	14 911	7 558	50.7%	893 222	5 990.5%	7 558	50.7%	1 495 268	2 312.4%	(40.3%)
Cash/cash equivalents at the year end:	558 005	893 224	160.1%	1 569 989	281.4%	1 569 989	281.4%	2 305 434	295.5%	(31.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	56 575	3.5%	38 882	2.4%	38 722	2.4%	1 471 087	91.6%	1 605 265	88.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 931	5.8%	6 441	3.1%	5 527	2.7%	182 056	88.4%	205 956	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	(0)	-	1 796	100.0%	1 796	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 194)	(123.6%)	(1 681)	(65.0%)	(663)	(25.7%)	8 122	314.3%	2 584	.1%	-	-	-	-
Total By Income Source	65 312	3.6%	43 642	2.4%	43 586	2.4%	1 663 062	91.6%	1 815 601	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 255	13.6%	1 638	5.2%	1 217	3.9%	24 250	77.3%	31 360	1.7%	-	-	-	-
Commercial	15 562	6.1%	8 003	3.2%	7 521	3.0%	222 151	87.7%	253 237	13.9%	-	-	-	-
Households	45 515	3.0%	34 061	2.2%	34 872	2.3%	1 416 682	92.5%	1 531 129	84.3%	-	-	-	-
Other	(19)	15.5%	(61)	48.6%	(24)	19.1%	(21)	16.7%	(125)	-	-	-	-	-
Total By Customer Group	65 312	3.6%	43 642	2.4%	43 586	2.4%	1 663 062	91.6%	1 815 601	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	25 593	3.5%	553	.1%	28 857	3.9%	683 774	92.6%	738 777	70.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 639	11.4%	14 447	6.2%	3 026	1.3%	190 345	81.2%	234 457	22.2%
Auditor-General	1 804	80.0%	-	-	-	-	450	20.0%	2 253	.2%
Other	3 346	4.2%	1 909	2.4%	3 021	3.8%	70 755	89.5%	79 030	7.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	57 382	5.4%	16 909	1.6%	34 904	3.3%	945 323	89.6%	1 054 518	100.0%

Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Chief Financial Officer	Mr Kushi Audan	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	258 867	84 845	32,8%	71 884	27,8%	156 729	60,5%	67 195	62,9%	7,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 969	893	22,5%	893	22,5%	1 785	45,0%	872	44,9%	2,4%
Sale of Goods and Rendering of Services	8 135	138	1,7%	181	2,2%	318	3,9%	77	126,8%	135,2%
Agency services	3 560	792	22,3%	757	21,3%	1 549	43,5%	617	44,1%	22,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 055	240	22,8%	251	23,8%	491	46,6%	231	29,8%	8,6%
Interest earned from Current and Non Current Assets	14 550	1 246	8,6%	1 818	12,5%	3 063	21,1%	2 711	50,3%	(33,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 150	266	23,2%	264	23,0%	531	46,2%	186	51,0%	42,5%
Licence and permits	20	2	10,2%	3	13,3%	5	23,5%	4	69,9%	(33,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 000	-	-	-	-	-	-	(458)	-	(100,0%)
Non-Exchange Revenue										
Property rates	68 267	17 450	25,6%	16 694	24,5%	34 144	50,0%	13 484	46,2%	23,8%
Surcharges and Taxes	-	-	-	-	-	-	-	(28)	-	(100,0%)
Fines, penalties and forfeits	66	7	11,1%	2	3,4%	10	14,5%	9	55,2%	(75,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 480	62 101	41,5%	48 875	32,7%	110 976	74,2%	47 965	72,6%	1,9%
Interest	6 615	1 710	25,8%	2 147	32,5%	3 857	58,3%	1 525	83,7%	40,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	279 292	53 667	19,2%	59 860	21,4%	113 527	40,6%	60 317	38,3%	(,8%)
Employee related costs	109 207	23 986	22,0%	27 795	25,5%	51 781	47,4%	27 098	46,3%	2,6%
Remuneration of councillors	14 277	3 255	22,8%	3 676	25,8%	6 931	48,5%	3 757	48,8%	(2,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	970	144	14,9%	62	6,4%	206	21,3%	144	24,0%	(56,9%)
Debt impairment	6 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 000	6 796	27,2%	3 477	13,9%	10 272	41,1%	4 743	53,0%	(26,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	64 208	9 052	14,1%	14 235	22,2%	23 286	36,3%	14 735	36,7%	(3,4%)
Transfers and subsidies	5 297	784	14,8%	1 006	19,0%	1 791	33,8%	2 268	35,5%	(55,6%)
Irrecoverable debts written off	10 000	-	-	-	-	-	-	-	-	-
Operational costs	44 332	9 651	21,8%	9 609	21,7%	19 260	43,4%	7 571	35,3%	26,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 424)	31 178	-	12 024	-	43 202	-	6 878	-	-
Transfers and subsidies - capital (monetary allocations)	45 089	12 908	28,6%	10 016	22,2%	22 924	50,8%	6 283	50,3%	59,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 664	44 086		22 040		66 126		13 161		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	24 664	44 086		22 040		66 126		13 161		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 664	44 086		22 040		66 126		13 161		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 664	44 086		22 040		66 126		13 161		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	64 945	13 507	20,8%	10 009	15,4%	23 516	36,2%	6 625	31,8%	51,1%
National Government	45 089	11 330	25,1%	8 644	19,2%	19 974	44,3%	5 280	44,8%	63,7%
Provincial Government	-	-	-	62	-	62	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 089	11 330	25,1%	8 706	19,3%	20 036	44,4%	5 280	44,8%	64,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 856	2 177	11,0%	1 302	6,6%	3 479	17,5%	1 345	9,6%	(3,1%)
Capital Expenditure Functional	64 945	13 507	20,8%	10 009	15,4%	23 516	36,2%	6 625	31,8%	51,1%
Municipal governance and administration	6 100	1 275	20,9%	816	13,4%	2 091	34,3%	630	7,8%	29,7%
Executive and Council	1 300	-	-	-	-	-	-	-	-	-
Finance and administration	4 800	1 275	26,6%	816	17,0%	2 091	43,6%	630	7,8%	29,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 783	945	6,4%	844	5,7%	1 789	12,1%	-	-	(100,0%)
Community and Social Services	14 783	945	6,4%	844	5,7%	1 789	12,1%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 582	11 286	27,1%	8 148	19,6%	19 434	46,7%	5 965	38,7%	36,6%
Planning and Development	36 170	7 457	20,6%	4 735	13,1%	12 192	33,7%	5 965	47,0%	(20,6%)
Road Transport	5 412	3 829	70,8%	3 413	63,1%	7 242	133,8%	-	3,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 480	-	-	201	8,1%	201	8,1%	30	3,0%	580,2%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 480	-	-	201	8,1%	201	8,1%	30	4,9%	580,2%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	285 417	53 991	18,9%	65 414	22,9%	119 405	41,8%	64 228	15,1%	1,8%
Property rates	58 027	1 545	2,7%	52	,1%	1 596	2,8%	485	,5%	(89,4%)
Service charges	3 373	44	1,3%	24	,7%	68	2,0%	33	1,3%	(26,5%)

Other revenue	14 898	1 218	8.2%	1 212	8.1%	2 430	16.3%	435	25.0%	178.8%
Transfers and Subsidies - Operational	149 480	54 124	36.2%	51 309	34.3%	105 433	70.5%	50 769	55.9%	1.1%
Transfers and Subsidies - Capital	45 089	(5 849)	(13.0%)	11 000	24.4%	5 151	11.4%	7 963	(171.5%)	38.1%
Interest	14 550	2 909	20.0%	1 818	12.5%	4 727	32.5%	4 544	105.7%	(60.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(253 177)	(12 463)	4.9%	(12 227)	4.8%	(24 690)	9.8%	(11 256)	8.2%	8.6%
Suppliers and employees	(247 880)	(12 463)	5.0%	(12 227)	4.9%	(24 690)	10.0%	(11 256)	8.5%	8.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 297)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 241	41 528	128.8%	53 187	165.0%	94 715	293.8%	52 973	156.7%	.4%
Cash Flow from Investing Activities										
Receipts	1 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(73 537)	-	-	-	-	-	-	-	-	-
Capital assets	(73 537)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 537)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 296)	41 528	(103.1%)	53 187	(132.0%)	94 715	(235.0%)	52 973	(47.3%)	.4%
Cash/cash equivalents at the year begin:	106 002	119 289	112.5%	159 909	150.9%	119 289	112.5%	76 660	98.8%	108.6%
Cash/cash equivalents at the year end:	65 706	159 909	243.4%	213 096	324.3%	213 096	324.3%	129 632	187.4%	64.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 239	5.0%	4 610	3.7%	5 182	4.1%	109 178	87.2%	125 208	86.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	341	5.5%	227	3.7%	215	3.5%	5 434	87.4%	6 218	4.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	3.8%	101	3.8%	101	3.8%	2 340	88.5%	2 643	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	(5)	(.5%)	(3)	(.3%)	1 109	100.8%	1 101	.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 947	100.0%	9 947	6.9%	-	-	-	-
Total By Income Source	6 681	4.6%	4 933	3.4%	5 494	3.8%	128 008	88.2%	145 116	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 515	5.7%	1 827	6.9%	1 836	6.9%	21 450	80.6%	26 628	18.3%	-	-	-	-
Commercial	2 692	4.9%	1 436	2.6%	1 694	3.1%	49 097	89.4%	54 919	37.8%	-	-	-	-
Households	2 012	3.6%	1 292	2.3%	1 494	2.7%	51 461	91.5%	56 259	38.8%	-	-	-	-
Other	461	6.3%	377	5.2%	471	6.4%	6 001	82.1%	7 310	5.0%	-	-	-	-
Total By Customer Group	6 681	4.6%	4 933	3.4%	5 494	3.8%	128 008	88.2%	145 116	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Ralph Mafwezwe Khanyile	033 816 6828
Chief Financial Officer	Mr Vusumuzi Mdolose	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	674 804	174 514	25,9%	166 324	24,6%	340 838	50,5%	149 466	49,8%	11,3%
Exchange Revenue										
Service charges - Electricity	192 508	33 823	17,6%	32 543	16,9%	66 366	34,5%	28 311	34,0%	14,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 902	5 792	32,4%	3 473	19,4%	9 265	51,8%	4 349	54,1%	(20,2%)
Sale of Goods and Rendering of Services	9 808	1 683	17,2%	1 875	19,1%	3 558	36,3%	1 625	47,1%	15,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 083	567	13,9%	593	14,5%	1 161	28,4%	773	28,7%	(23,2%)
Interest earned from Current and Non Current Assets	5 224	742	14,2%	545	10,4%	1 286	24,6%	901	68,8%	(39,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 519	368	24,2%	419	27,6%	787	51,8%	315	46,3%	33,0%
Licence and permits	4 358	1 109	25,5%	1 270	29,1%	2 379	54,6%	870	51,4%	46,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 987	389	19,6%	232	11,7%	621	31,3%	96	172,4%	141,6%
Non-Exchange Revenue										
Property rates	300 155	79 950	26,6%	78 151	26,0%	158 100	52,7%	68 005	50,9%	14,9%
Surcharges and Taxes	-	-	-	1 915	-	1 915	-	-	-	(100,0%)
Fines, penalties and forfeits	3 466	35	1,0%	2 043	58,9%	2 078	60,0%	1 967	62,0%	3,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	121 091	46 815	38,7%	40 357	33,3%	87 172	72,0%	38 879	72,1%	3,8%
Interest	12 357	3 240	26,2%	2 909	23,5%	6 149	49,8%	3 374	29,1%	(13,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	346	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	674 420	162 691	24,1%	151 152	22,4%	313 843	46,5%	135 417	45,9%	11,6%
Employee related costs	167 655	41 747	24,9%	45 345	27,0%	87 092	51,9%	37 959	46,3%	19,5%
Remuneration of councillors	12 615	2 905	23,0%	3 254	25,8%	6 159	48,8%	2 856	45,3%	14,0%
Bulk purchases - electricity	243 101	65 302	26,9%	46 380	19,1%	111 682	45,9%	39 707	49,0%	16,8%
Inventory consumed	7 796	823	10,6%	1 565	20,1%	2 388	30,6%	1 396	21,1%	12,1%
Debt impairment	15 864	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 299	15 102	24,6%	15 107	24,6%	30 209	49,3%	12 928	51,2%	16,9%
Interest	56	4	6,4%	305	543,3%	308	549,8%	46	77,6%	558,7%
Contracted services	90 084	18 912	21,0%	16 481	18,3%	35 393	39,3%	22 669	42,9%	(27,3%)
Transfers and subsidies	2 465	101	4,1%	442	17,9%	543	22,0%	453	36,5%	(2,5%)
Irrecoverable debts written off	1 134	2 534	223,4%	6 794	598,9%	9 328	822,3%	-	-	(100,0%)
Operational costs	71 189	15 262	21,4%	15 480	21,7%	30 742	43,2%	17 404	46,3%	(11,1%)
Losses on disposal of Assets	1 162	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	384	11 823	-	15 172	-	26 995	-	14 049	-	-
Transfers and subsidies - capital (monetary allocations)	91 174	5 980	6,6%	40 670	44,6%	46 650	51,2%	17 745	52,5%	129,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	91 558	17 803		55 841		73 644		31 794		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	91 558	17 803		55 841		73 644		31 794		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	91 558	17 803		55 841		73 644		31 794		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	91 558	17 803		55 841		73 644		31 794		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	117 554	173	,1%	47 526	40,4%	47 699	40,6%	24	-	201 194,5%
National Government	79 282	-	-	39 931	50,4%	39 931	50,4%	0	-	#####
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 282	-	-	39 931	50,4%	39 931	50,4%	0	-	#####
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 272	173	,5%	7 594	19,8%	7 768	20,3%	24	-	32 067,8%
Capital Expenditure Functional	117 554	7 038	6,0%	40 518	34,5%	47 556	40,5%	26 854	44,9%	50,9%
Municipal governance and administration	1 740	30	1,7%	(79)	(4,5%)	(49)	(2,8%)	927	210,5%	(108,5%)
Executive and Council	40	-	-	-	-	-	-	-	-	-
Finance and administration	1 670	30	1,8%	(79)	(4,7%)	(49)	(2,9%)	927	258,0%	(108,5%)
Internal audit	30	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 930	143	,7%	3 035	14,5%	3 177	15,2%	3 268	149,9%	(7,1%)
Community and Social Services	250	-	-	56	22,4%	56	22,4%	3 268	895,4%	(98,3%)
Sport And Recreation	18 951	-	-	2 710	14,3%	2 710	14,3%	-	-	(100,0%)
Public Safety	1 729	143	8,2%	269	15,6%	412	23,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 146	3 920	8,9%	18 068	40,9%	21 988	49,8%	14 583	35,4%	23,9%
Planning and Development	60	-	-	-	-	-	-	-	-	-
Road Transport	44 086	3 920	8,9%	18 068	41,0%	21 988	49,9%	14 583	37,9%	23,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	50 738	2 946	5,8%	19 494	38,4%	22 440	44,2%	8 075	43,7%	141,4%
Energy sources	45 685	2 946	6,4%	18 787	41,1%	21 733	47,6%	8 075	50,1%	132,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 052	-	-	707	14,0%	707	14,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	825 488	172 811	20,9%	160 181	19,4%	332 993	40,3%	134 415	39,3%	19,2%	
Property rates	279 144	124 560	44,6%	120 697	43,2%	245 257	87,9%	106 806	89,6%	13,0%	
Service charges	228 301	5 289	2,3%	6 898	3,0%	12 187	5,3%	5 766	4,7%	19,6%	

Other revenue	100 627	3 181	3,2%	3 315	3,3%	6 496	6,5%	2 591	7,6%	27,9%
Transfers and Subsidies - Operational	121 018	2 296	1,9%	7 390	6,1%	9 686	8,0%	6 014	8,0%	22,9%
Transfers and Subsidies - Capital	91 174	37 485	41,1%	21 882	24,0%	59 367	65,1%	13 238	64,8%	65,3%
Interest	5 224	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(681 035)	(116 727)	17,1%	(113 528)	16,7%	(230 255)	33,8%	(103 387)	34,0%	9,8%
Suppliers and employees	(679 312)	(116 727)	17,2%	(113 528)	16,7%	(230 255)	33,9%	(103 387)	34,1%	9,8%
Finance charges	(56)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	144 453	56 084	38,8%	46 654	32,3%	102 737	71,1%	31 028	73,3%	50,4%
Cash Flow from Investing Activities										
Receipts	346	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	346	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(135 232)	(17 898)	13,2%	(45 076)	33,3%	(62 973)	46,6%	(28 700)	44,3%	57,1%
Capital assets	(135 232)	(17 898)	13,2%	(45 076)	33,3%	(62 973)	46,6%	(28 700)	44,3%	57,1%
Net Cash from/(used) Investing Activities	(134 886)	(17 898)	13,3%	(45 076)	33,4%	(62 973)	46,7%	(28 700)	44,5%	57,1%
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	9 567	38 186	399,1%	1 578	16,5%	39 764	415,6%	2 327	662,9%	(32,2%)
Cash/cash equivalents at the year begin:	18 131	29 453	162,4%	67 639	373,1%	29 453	162,4%	61 326	185,6%	10,3%
Cash/cash equivalents at the year end:	27 698	67 639	244,2%	69 217	249,9%	69 217	249,9%	63 653	279,0%	8,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 857	56,5%	779	4,5%	430	2,5%	6 381	36,6%	17 447	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 704	17,9%	8 418	4,6%	4 769	2,6%	136 377	74,8%	182 269	72,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 132	14,4%	445	3,0%	395	2,7%	11 873	80,0%	14 845	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	107	9,4%	39	3,4%	35	3,1%	958	84,1%	1 140	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	98	,2%	144	,3%	137	,3%	48 856	99,2%	49 235	19,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 707)	134,6%	622	(4,2%)	232	(1,6%)	4 209	(28,7%)	(14 643)	(5,9%)	-	-	-	-
Total By Income Source	25 192	10,1%	10 447	4,2%	5 999	2,4%	208 655	83,4%	250 292	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(480)	(12,2%)	1 089	27,6%	270	6,8%	3 068	77,7%	3 947	1,6%	-	-	-	-
Commercial	604	19,1%	129	4,1%	177	5,6%	2 251	71,2%	3 162	1,3%	-	-	-	-
Households	23 625	11,3%	8 460	4,1%	4 908	2,4%	171 206	82,2%	208 198	83,2%	-	-	-	-
Other	1 443	4,1%	769	2,2%	644	1,8%	32 129	91,8%	34 986	14,0%	-	-	-	-
Total By Customer Group	25 192	10,1%	10 447	4,2%	5 999	2,4%	208 655	83,4%	250 292	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 234	100,0%	2 234	(6,0%)
VAT (output less input)	(59 017)	100,0%	-	-	-	-	-	-	(59 017)	157,4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	60	100,0%	60	(2%)
Trade Creditors	-	-	1 745	96,5%	-	-	63	3,5%	1 808	(4,8%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	17 391	99,9%	18	,1%	-	-	-	-	17 409	(46,4%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(41 626)	111,0%	1 762	(4,7%)	-	-	2 358	(6,3%)	(37 506)	100,0%

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Ms Banell Msimi	033 239 9268

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	192 888	47 888	24,8%	36 811	19,1%	84 699	43,9%	62 410	38,4%	(41,0%)
Exchange Revenue										
Service charges - Electricity	65 535	16 318	24,9%	12 470	19,0%	28 788	43,9%	15 216	36,5%	(18,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 513	1 526	23,4%	1 524	23,4%	3 050	46,8%	1 817	51,7%	(16,1%)
Sale of Goods and Rendering of Services	250	53	21,2%	77	30,9%	130	52,1%	154	16,9%	(49,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 636	(3)	(,1%)	(10)	(,4%)	(14)	(,5%)	(107)	(,3%)	(90,3%)
Interest earned from Current and Non Current Assets	616	158	25,7%	30	4,9%	188	30,6%	53	35,2%	(43,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	88	44,9%	36	18,4%	124	63,3%	77	55,8%	(53,0%)
Licence and permits	5 429	888	16,3%	1 050	19,3%	1 938	35,7%	1 366	55,1%	(23,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 088	57	,6%	82	,9%	139	1,5%	1 592	36,3%	(94,8%)
Non-Exchange Revenue										
Property rates	26 719	4 541	17,0%	4 645	17,4%	9 186	34,4%	5 376	47,6%	(13,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 371	946	11,3%	505	6,0%	1 451	17,3%	3	7,7%	18 358,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 724	23 316	40,4%	16 401	28,4%	39 717	68,8%	36 864	64,7%	(55,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 810	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	186 370	62 103	33,3%	48 340	25,9%	110 444	59,3%	74 164	64,3%	(34,8%)
Employee related costs	62 010	16 759	27,0%	17 862	28,8%	34 622	55,8%	22 911	54,7%	(22,0%)
Remuneration of councillors	4 057	3 345	82,4%	1 161	28,6%	4 506	111,1%	1 017	50,8%	14,2%
Bulk purchases - electricity	71 910	27 157	37,8%	16 923	23,5%	44 080	61,3%	28 421	75,7%	(40,5%)
Inventory consumed	8 800	150	1,7%	349	4,0%	499	5,7%	3 424	64,6%	(89,8%)
Debt impairment	8 757	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 894	-	-	-	-	-	-	-	19,6%	-
Interest	-	7 654	-	8 233	-	15 888	-	6 681	-	23,2%
Contracted services	6 435	2 927	45,5%	1 360	21,1%	4 287	66,6%	5 433	102,1%	(75,0%)
Transfers and subsidies	-	-	-	-	-	-	-	4	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	13 507	4 111	30,4%	2 451	18,1%	6 562	48,6%	6 274	64,5%	(60,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 519	(14 216)	-	(11 529)	-	(25 745)	-	(11 754)	-	-
Transfers and subsidies - capital (monetary allocations)	16 165	5 431	33,6%	3 592	22,2%	9 024	55,8%	6 748	43,0%	(46,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 684	(8 784)		(7 937)		(16 721)		(5 006)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 684	(8 784)		(7 937)		(16 721)		(5 006)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 684	(8 784)		(7 937)		(16 721)		(5 006)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 684	(8 784)		(7 937)		(16 721)		(5 006)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	13 983	6 779	48,5%	3 778	27,0%	10 557	75,5%	4 243	21,0%	(11,0%)
National Government	13 983	5 706	40,8%	3 747	26,8%	9 453	67,6%	4 243	29,6%	(11,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 983	5 706	40,8%	3 747	26,8%	9 453	67,6%	4 243	29,6%	(11,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 074	-	31	-	1 105	-	-	-	(100,0%)
Capital Expenditure Functional	13 983	6 779	48,5%	3 778	27,0%	10 557	75,5%	4 517	23,2%	(16,4%)
Municipal governance and administration	-	-	-	31	-	31	-	211	(2,8%)	(85,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	31	-	31	-	211	(2,8%)	(85,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	332	1 227	370,0%	1 318	397,6%	2 545	767,6%	713	-	84,9%
Community and Social Services	-	1 227	-	1 318	-	2 545	-	-	-	(100,0%)
Sport And Recreation	332	-	-	-	-	-	-	713	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 116	5 553	49,9%	2 429	21,8%	7 981	71,8%	3 530	32,0%	(31,2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 116	5 553	49,9%	2 429	21,8%	7 981	71,8%	3 530	32,0%	(31,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 535	-	-	-	-	-	-	64	1,9%	(100,0%)
Energy sources	2 535	-	-	-	-	-	-	64	1,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	190 229	(31 422)	(16,5%)	(24 523)	(12,9%)	(55 945)	(29,4%)	12 910	18,9%	(289,9%)
Property rates	17 828	(16 734)	(93,9%)	(9 423)	(52,9%)	(26 157)	(146,7%)	(4 460)	(54,0%)	111,3%
Service charges	78 503	(75 952)	(96,8%)	(57 278)	(73,0%)	(133 229)	(169,7%)	(26 735)	(63,8%)	114,2%

Other revenue	19 394	(1 912)	(9.9%)	(1 688)	(8.7%)	(3 600)	(18.6%)	(3 173)	(38.5%)	(46.8%)
Transfers and Subsidies - Operational	57 724	73 389	127.1%	46 913	81.3%	120 302	208.4%	57 653	194.5%	(18.6%)
Transfers and Subsidies - Capital	16 165	(9 850)	(60.9%)	(2 858)	(17.7%)	(12 708)	(78.6%)	(10 270)	(72.4%)	(72.2%)
Interest	616	(363)	(58.9%)	(190)	(30.8%)	(552)	(89.7%)	(105)	(65.7%)	80.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(182 710)	7 589	(4.2%)	(3 481)	1.9%	4 108	(2.2%)	21 326	(22.5%)	(116.3%)
Suppliers and employees	(182 710)	7 589	(4.2%)	(3 481)	1.9%	4 108	(2.2%)	21 326	(22.5%)	(116.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	7 520	(23 833)	(316.9%)	(28 004)	(372.4%)	(51 837)	(689.4%)	34 236	328.4%	(181.8%)
Cash Flow from Investing Activities										
Receipts	9 810	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 810	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(16 157)	-	-	-	-	-	-	-	-	-
Capital assets	(16 157)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(6 347)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(223)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(223)	-	(100.0%)
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	(223)	-	(100.0%)
Net Increase/(Decrease) in cash held	1 173	(23 833)	(2 031.6%)	(28 004)	(2 387.2%)	(51 837)	(4 418.9%)	34 013	6 363.6%	(182.3%)
Cash/cash equivalents at the year begin:	3 835	8 436	220.0%	(15 397)	(401.5%)	8 436	220.0%	37 832	-	(140.7%)
Cash/cash equivalents at the year end:	5 008	(15 397)	(307.4%)	(43 401)	(866.6%)	(43 401)	(866.6%)	74 148	1 219.3%	(158.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 725	34.1%	1 598	31.6%	-	-	1 742	34.4%	5 066	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 345	2.3%	1 064	1.8%	1 143	2.0%	54 906	93.9%	58 458	31.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	563	1.6%	541	1.5%	522	1.5%	34 314	95.5%	35 940	19.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	5.7%	12	4.5%	10	3.8%	225	86.0%	262	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(14)	100.0%	(14)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 650	2.0%	1 546	1.9%	955	1.1%	79 395	95.0%	83 547	45.6%	-	-	-	-
Total By Income Source	5 299	2.9%	4 762	2.6%	2 629	1.4%	170 568	93.1%	183 258	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 299	2.9%	4 762	2.6%	2 629	1.4%	170 568	93.1%	183 258	100.0%	-	-	-	-
Total By Customer Group	5 299	2.9%	4 762	2.6%	2 629	1.4%	170 568	93.1%	183 258	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 508	.5%	8 401	1.2%	8 047	1.1%	680 048	97.1%	700 004	99.3%
Auditor-General	(500)	(116.3%)	(250)	(58.1%)	-	-	1 180	274.4%	430	.1%
Other	(773)	(17.2%)	(73)	(1.6%)	(669)	(14.9%)	6 007	133.7%	4 492	.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 234	.3%	8 078	1.1%	7 379	1.0%	687 236	97.5%	704 926	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26									Q2 of 2024/25 to Q2 of 2025/26
	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	76 818	30 409	39,6%	10 241	13,3%	40 650	52,9%	9 084	52,6%	12,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	115	28	24,0%	9	8,0%	37	32,0%	27	45,2%	(65,6%)
Sale of Goods and Rendering of Services	26	12	45,3%	-	-	12	45,3%	8	13,6%	(100,0%)
Agency services	300	60	20,1%	-	-	60	20,1%	80	73,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	520	1	,2%	16	3,1%	17	3,3%	75	9,4%	(78,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 131	130	2,5%	46	,9%	176	3,4%	279	44,7%	(83,4%)
Licence and permits	305	48	15,7%	24	7,7%	71	23,4%	14	49,2%	72,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	80	-	-	5	5,9%	5	5,9%	140	357,7%	(96,6%)
Non-Exchange Revenue										
Property rates	12 510	7 110	56,8%	754	6,0%	7 865	62,9%	2 111	67,3%	(64,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	487	-	-	4	,8%	4	,8%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	57 145	23 021	40,3%	9 383	16,4%	32 404	56,7%	6 351	52,8%	47,7%
Interest	200	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	72 949	18 192	24,9%	6 331	8,7%	24 523	33,6%	27 923	65,3%	(77,3%)
Employee related costs	48 560	13 446	27,7%	4 229	8,7%	17 675	36,4%	14 924	64,2%	(71,7%)
Remuneration of councillors	4 751	1 055	22,2%	384	8,1%	1 440	30,3%	1 304	52,3%	(70,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	1 876	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 331	-	-	1 267	12,3%	1 267	12,3%	5 385	52,4%	(76,5%)
Interest	-	51	-	21	-	72	-	177	-	(88,1%)
Contracted services	3 278	2 032	62,0%	36	1,1%	2 069	63,1%	3 786	137,0%	(99,0%)
Transfers and subsidies	1 200	424	35,3%	-	-	424	35,3%	801	98,0%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	2 953	1 178	39,9%	393	13,3%	1 570	53,2%	1 463	67,7%	(73,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	7	-	-	-	7	-	84	-	(100,0%)
Surplus/(Deficit)	3 869	12 217	-	3 910	-	16 127	-	(18 839)	-	-
Transfers and subsidies - capital (monetary allocations)	29 010	2 741	9,4%	2 773	9,6%	5 514	19,0%	6 852	104,6%	(59,5%)
Transfers and subsidies - capital (in-kind)	900	-	-	-	-	-	-	229	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	33 779	14 958	-	6 683	-	21 641	-	(11 758)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 779	14 958	-	6 683	-	21 641	-	(11 758)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 779	14 958	-	6 683	-	21 641	-	(11 758)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 779	14 958	-	6 683	-	21 641	-	(11 758)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	29 910	2 266	7,6%	1 809	6,0%	4 075	13,6%	6 838	97,9%	(73,5%)
National Government	29 010	2 266	7,8%	1 809	6,2%	4 075	14,0%	6 838	101,9%	(73,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	900	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 910	2 266	7,6%	1 809	6,0%	4 075	13,6%	6 838	97,8%	(73,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	128,4%	-
Capital Expenditure Functional	29 910	2 266	7,6%	1 809	6,0%	4 075	13,6%	6 838	97,9%	(73,5%)
Municipal governance and administration	-	-	-	-	-	-	-	-	2,0%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	2,0%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	936	-	1 809	-	2 745	-	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	936	-	1 809	-	2 745	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 010	1 330	4,6%	-	-	1 330	4,6%	6 838	101,9%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	253	-	(100,0%)
Road Transport	29 010	1 330	4,6%	-	-	1 330	4,6%	6 585	100,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	900	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	104 791	15 117	14,4%	95	,1%	15 212	14,5%	11 515	50,5%	(99,2%)
Property rates	10 733	22	,2%	-	-	22	,2%	22	-	(100,0%)
Service charges	105	1	1,3%	-	-	1	1,3%	1	12,4%	(100,0%)

Other revenue	6 378	253	4,0%	78	1,2%	331	5,2%	526	9,5%	(85,1%)
Transfers and Subsidies - Operational	57 145	10 173	17,8%	-	-	10 173	17,8%	8 055	45,0%	(100,0%)
Transfers and Subsidies - Capital	29 910	4 667	15,6%	-	-	4 667	15,6%	2 834	75,6%	(100,0%)
Interest	520	1	,2%	17	3,2%	17	3,4%	77	9,4%	(78,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(64 320)	18 150	(28,2%)	-	-	18 150	(28,2%)	2 218	(20,2%)	(100,0%)
Suppliers and employees	(60 028)	18 150	(30,2%)	-	-	18 150	(30,2%)	2 218	(20,5%)	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 292)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 471	33 267	82,2%	95	,2%	33 362	82,4%	13 733	(659,8%)	(99,3%)
Cash Flow from Investing Activities										
Receipts	2 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(29 910)	-	-	-	-	-	-	-	-	-
Capital assets	(29 910)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(27 410)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 061	33 267	254,7%	95	,7%	33 362	255,4%	13 733	(165,6%)	(99,3%)
Cash/cash equivalents at the year begin:	11 607	49 194	423,9%	22 313	192,2%	49 194	423,9%	63 682	(65,0%)	(65,0%)
Cash/cash equivalents at the year end:	24 668	22 313	90,5%	22 408	90,8%	22 408	90,8%	77 415	(193,8%)	(71,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	143	100,0%	143	5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	754	2,9%	464	1,8%	447	1,7%	24 578	93,7%	26 243	89,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	3,0%	9	2,7%	9	2,7%	322	91,6%	351	1,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	6,5%	23	3,2%	19	2,7%	621	87,6%	709	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	569	33,6%	-	-	1 123	66,4%	1 693	5,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	(,2%)	-	-	-	-	202	100,2%	202	,7%	-	-	-	-
Total By Income Source	811	2,8%	1 065	3,6%	475	1,6%	26 990	92,0%	29 341	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	106	1,2%	210	2,4%	60	,7%	8 306	95,7%	8 682	29,6%	-	-	-	-
Commercial	61	2,7%	65	2,9%	(180)	(8,1%)	2 272	102,5%	2 218	7,6%	-	-	-	-
Households	68	4,3%	95	6,0%	63	4,0%	1 344	85,6%	1 570	5,4%	-	-	-	-
Other	576	3,4%	696	4,1%	533	3,2%	15 067	89,3%	16 872	57,5%	-	-	-	-
Total By Customer Group	811	2,8%	1 065	3,6%	475	1,6%	26 990	92,0%	29 341	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	(470)	681,2%	401	(581,2%)	-	-	-	-	(69)	56,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(894)	1 671,3%	-	-	(24)	44,8%	865	(1 616,1%)	(54)	43,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 364)	1 113,8%	401	(327,3%)	(24)	19,6%	865	(706,1%)	(122)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	9 535 505	2 479 203	26,0%	2 243 502	23,5%	4 722 705	49,5%	2 124 977	49,3%	5,6%
Exchange Revenue										
Service charges - Electricity	4 702 555	1 083 502	23,0%	919 176	19,5%	2 002 678	42,6%	837 038	41,0%	9,8%
Service charges - Water	1 161 224	274 511	23,6%	268 633	23,1%	543 144	46,8%	262 302	56,5%	2,4%
Service charges - Waste Water Management	229 216	62 354	27,2%	66 569	29,0%	128 922	56,2%	48 539	55,7%	37,1%
Service charges - Waste Management	166 268	42 618	25,6%	42 317	25,5%	84 934	51,1%	36 229	46,8%	16,8%
Sale of Goods and Rendering of Services	23 403	4 068	17,4%	2 919	12,5%	6 987	29,9%	4 782	19,9%	(39,0%)
Agency services	5 508	1 299	23,6%	1 103	20,0%	2 402	43,6%	526	195,3%	109,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	256 057	112 706	44,0%	108 221	42,3%	220 927	86,3%	101 866	72,0%	6,2%
Interest earned from Current and Non Current Assets	19 996	12 304	61,5%	14 450	72,3%	26 754	133,8%	5 409	71,1%	167,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	44 672	7 047	15,8%	10 812	24,2%	17 860	40,0%	7 910	13,5%	36,7%
Licence and permits	3 097	1 014	32,8%	1 184	38,2%	2 198	71,0%	608	43,8%	94,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	102 112	11 163	10,9%	12 319	12,1%	23 482	23,0%	12 232	17,4%	,7%
Non-Exchange Revenue										
Property rates	1 721 665	434 237	25,2%	423 785	24,6%	858 022	49,8%	442 840	54,1%	(4,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 213	2 213	18,1%	2 348	19,2%	4 561	37,3%	2 951	56,7%	(20,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 017 129	387 087	38,1%	336 817	33,1%	723 904	71,2%	332 782	72,9%	1,2%
Interest	66 114	33 751	51,0%	33 079	50,0%	66 830	101,1%	27 266	96,0%	21,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	4 277	9 328	218,1%	(229)	(5,4%)	9 099	212,8%	1 697	-	(113,5%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	8 463 202	2 141 895	25,3%	2 221 263	26,2%	4 363 157	51,6%	1 698 571	44,9%	30,8%
Employee related costs	1 900 195	393 853	20,7%	460 297	24,2%	854 151	45,0%	444 507	44,8%	3,6%
Remuneration of councillors	70 450	14 873	21,1%	14 662	20,8%	29 535	41,9%	14 356	43,1%	2,1%
Bulk purchases - electricity	3 522 533	1 096 913	31,1%	864 232	24,5%	1 961 146	55,7%	531 744	53,0%	62,5%
Inventory consumed	995 039	295 462	29,7%	399 918	40,2%	695 381	69,9%	284 429	56,7%	40,6%
Debt impairment	420 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	390 012	84 919	21,8%	85 451	21,9%	170 369	43,7%	98 728	54,3%	(13,4%)
Interest	56 180	10 693	19,0%	10 693	19,0%	21 385	38,1%	4 738	23,2%	125,7%
Contracted services	811 629	150 074	18,5%	288 064	35,5%	438 138	54,0%	262 078	35,4%	9,9%
Transfers and subsidies	72 457	14 277	19,7%	14 150	19,5%	28 426	39,2%	13 081	37,4%	8,2%
Irrecoverable debts written off	-	15 159	-	32 292	-	47 450	-	884	-	3 553,3%
Operational costs	224 708	66 216	29,5%	51 613	23,0%	117 829	52,4%	43 625	37,2%	18,3%
Losses on disposal of Assets	-	-	-	(2)	-	(2)	-	-	-	(100,0%)
Other Losses	-	(543)	-	(108)	-	(651)	-	402	-	(126,8%)
Surplus/(Deficit)	1 072 303	337 308	-	22 239	-	359 547	-	426 405	-	-
Transfers and subsidies - capital (monetary allocations)	379 300	53 750	14,2%	94 902	25,0%	148 652	39,2%	121 407	35,3%	(21,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	(509 383)	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	1 451 603	391 058	-	117 141	-	508 199	-	38 429	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 451 603	391 058	-	117 141	-	508 199	-	38 429	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 451 603	391 058	-	117 141	-	508 199	-	38 429	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 451 603	391 058	-	117 141	-	508 199	-	38 429	-	-

Part 2: Capital Revenue and Expenditure

	2025/26					2024/25		2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	653 856	67 979	10,4%	150 102	23,0%	218 080	33,4%	90 180	15,2%	66,4%
National Government	376 127	44 836	11,9%	60 767	16,2%	105 604	28,1%	54 200	23,6%	12,1%
Provincial Government	2 550	-	-	15 328	601,1%	15 328	601,1%	26 430	25,6%	(42,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	378 677	44 836	11,8%	76 095	20,1%	120 931	31,9%	80 630	24,2%	(5,6%)
Borrowing	177 180	19 734	11,1%	26 686	15,1%	46 420	26,2%	9 551	4,6%	178,4%
Internally generated funds	98 000	3 408	3,5%	47 321	48,3%	50 729	51,8%	-	2,9%	(100,0%)
Capital Expenditure Functional	653 856	67 979	10,4%	168 542	25,8%	236 520	36,2%	205 039	34,3%	(17,8%)
Municipal governance and administration	58 000	21 924	37,8%	37 003	63,8%	58 926	101,6%	38 667	13,3%	(4,3%)
Executive and Council	-	20 240	-	32 616	-	52 856	-	16 832	6,8%	93,8%
Finance and administration	58 000	1 684	2,9%	4 449	7,7%	6 132	10,6%	21 901	57,1%	(79,7%)
Internal audit	-	-	-	(62)	-	(62)	-	(66)	-	(6,9%)
Community and Public Safety	17 167	2 234	13,0%	15 682	91,4%	17 916	104,4%	33 825	26,8%	(53,6%)
Community and Social Services	17 167	2 276	13,3%	(3 034)	(17,7%)	(758)	(4,4%)	2 387	9,6%	(227,1%)
Sport And Recreation	-	(41)	-	(24)	-	(66)	-	4 724	58,2%	(100,5%)
Public Safety	-	-	-	(80)	-	(80)	-	21	5,0%	(473,3%)
Housing	-	-	-	18 820	-	18 820	-	26 692	28,0%	(29,5%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	160 584	19 024	11,8%	74 229	46,2%	93 253	58,1%	58 110	77,2%	27,7%
Planning and Development	30 000	5 180	17,3%	6 327	21,1%	11 507	38,4%	9 455	43,0%	(33,1%)
Road Transport	130 584	13 843	10,6%	67 916	52,0%	81 759	62,6%	48 644	85,1%	39,6%
Environmental Protection	-	-	-	(13)	-	(13)	-	11	-	(213,5%)
Trading Services	418 105	24 797	5,9%	41 714	10,0%	66 511	15,9%	74 446	46,3%	(44,0%)
Energy sources	196 988	-	-	-	-	-	-	(1 443)	(18,0%)	(100,0%)
Water Management	108 900	5 496	5,0%	12 298	11,3%	17 794	16,3%	45 036	59,0%	(72,7%)
Waste Water Management	112 217	19 301	17,2%	29 199	26,0%	48 500	43,2%	26 163	35,9%	11,6%
Waste Management	-	-	-	218	-	218	-	4 689	71,4%	(95,4%)
Other	-	-	-	(87)	-	(87)	-	(9)	(,3%)	862,7%

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	8 333 003	(5 610)	(,1%)	143 758	1,7%	138 148	1,7%	(5 342 598)	(61,3%)	(102,7%)
Property rates	1 532 282	(13 181)	(,9%)	8 605	,6%	(4 576)	(,3%)	84 232	3,2%	(89,8%)
Service charges	5 220 730	1 524	-	2 749	,1%	4 273	,1%	5 221	,1%	(47,3%)

Other revenue	194 260	(44 542)	(22,9%)	41 956	21,6%	(2 586)	(1,3%)	715 918	109,8%	(94,1%)
Transfers and Subsidies - Operational	989 608	(4 342)	(,4%)	(26 117)	(2,6%)	(30 459)	(3,1%)	11 596	3,9%	(325,2%)
Transfers and Subsidies - Capital	376 127	54 932	14,6%	116 564	31,0%	171 496	45,6%	(15 804)	15,6%	(837,5%)
Interest	19 996	-	-	-	-	-	-	(6 143 760)	(32 107,2%)	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(7 447 306)	55 744	(,7%)	(45 107)	,6%	10 637	(,1%)	(6 553)	(,4%)	588,3%
Suppliers and employees	(7 318 669)	55 744	(,8%)	(45 107)	,6%	10 637	(,1%)	(6 553)	(,4%)	588,3%
Finance charges	(56 180)	-	-	-	-	-	-	-	-	-
Transfers and grants	(72 457)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	885 897	50 134	5,7%	98 651	11,1%	148 785	16,8%	(5 349 151)	(899,5%)	(101,8%)
Cash Flow from Investing Activities										
Receipts	-	(221)	-	7 815	-	7 594	-	2 627	-	197,5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(221)	-	7 815	-	7 594	-	2 627	-	197,5%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(653 856)	-	-	-	-	-	-	-	-	-
Capital assets	(653 856)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(653 856)	(221)	-	7 815	(1,2%)	7 594	(1,2%)	2 627	(,3%)	197,5%
Cash Flow from Financing Activities										
Receipts	177 180	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	177 180	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(90 000)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(90 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	87 180	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	319 020	49 913	15,6%	106 466	33,4%	156 379	49,0%	(5 346 524)	4 576,1%	(102,0%)
Cash/cash equivalents at the year begin:	366 387	-	-	49 913	13,6%	-	-	239 087	(79,1%)	-
Cash/cash equivalents at the year end:	685 407	49 913	7,3%	156 379	22,8%	156 379	22,8%	(5 107 437)	(2 685,7%)	(103,1%)

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	166 199	4,6%	53 347	1,5%	50 681	1,4%	3 330 573	92,5%	3 600 800	38,3%	-	-	13 903 745	386,1%
Trade and Other Receivables from Exchange Transactions - Electricity	366 532	39,3%	14 292	1,5%	20 458	2,2%	532 099	57,0%	933 382	9,9%	-	-	1 325 444	142,0%
Receivables from Non-exchange Transactions - Property Rates	186 714	11,8%	42 646	2,7%	36 501	2,3%	1 322 279	83,3%	1 588 141	16,9%	-	-	4 945 409	311,4%
Receivables from Exchange Transactions - Waste Water Management	35 579	6,7%	9 008	1,7%	8 434	1,6%	477 315	90,0%	530 337	5,6%	-	-	1 964 699	370,5%
Receivables from Exchange Transactions - Waste Management	19 053	6,6%	5 092	1,8%	4 764	1,6%	261 057	90,0%	289 966	3,1%	-	-	1 056 338	364,3%
Receivables from Exchange Transactions - Property Rental Debtors	2 925	4,0%	1 293	1,8%	1 230	1,7%	68 160	92,6%	73 608	,8%	-	-	305 057	414,4%
Interest on Arrear Debtor Accounts	94 798	4,3%	47 796	2,2%	48 592	2,2%	2 019 620	91,4%	2 210 806	23,5%	-	-	6 532 681	295,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 234	,8%	240	,1%	179	,1%	162 343	99,0%	163 997	1,7%	-	-	957 075	583,6%
Total By Income Source	873 034	9,3%	173 715	1,8%	170 841	1,8%	8 173 447	87,0%	9 391 036	100,0%	-	-	30 990 449	330,0%
Debtors Age Analysis By Customer Group														
Organs of State	76 430	25,9%	23 993	8,1%	11 278	3,8%	183 450	62,2%	295 152	3,1%	-	-	488 915	165,6%
Commercial	402 966	25,0%	30 146	1,9%	36 438	2,3%	1 142 699	70,9%	1 612 249	17,2%	-	-	3 753 311	232,8%
Households	393 638	5,3%	119 576	1,6%	123 124	1,6%	6 847 297	91,5%	7 483 635	79,7%	-	-	26 748 223	357,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	873 034	9,3%	173 715	1,8%	170 841	1,8%	8 173 447	87,0%	9 391 036	100,0%	-	-	30 990 449	330,0%

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	845 563	39,5%	293 551	13,7%	(1 376 812)	(64,3%)	2 379 883	111,1%	2 142 185	59,0%
Bulk Water	281 557	20,1%	56 429	4,0%	82 319	5,9%	980 370	70,0%	1 400 676	38,6%
PAYE deductions	15	29,2%	8	14,6%	10	18,8%	20	37,5%	52	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	71 760	80,1%	(1 633)	(1,8%)	6 465	7,2%	13 004	14,5%	89 595	2,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 198 895	33,0%	348 355	9,6%	(1 288 019)	(35,5%)	3 373 277	92,9%	3 632 508	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	159 096	56 047	35,2%	44 316	27,9%	100 364	63,1%	53 246	68,4%	(16,8%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	172	25,1%	172	25,1%	345	50,3%	168	40,9%	2,5%
Sale of Goods and Rendering of Services	723	69	9,5%	280	38,7%	349	48,2%	261	99,2%	7,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 290	525	12,2%	282	6,6%	807	18,8%	275	31,5%	2,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	185	29	15,4%	51	27,7%	80	43,2%	31	23,2%	65,2%
Licence and permits	8 669	1 187	13,7%	1 320	15,2%	2 507	28,9%	1 918	42,3%	(31,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	79	8,9%	51	5,8%	130	14,7%	249	172,9%	(79,3%)
Non-Exchange Revenue										
Property rates	32 674	8 443	25,8%	8 490	26,0%	16 933	51,8%	7 889	49,5%	7,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1	38,6%	0	10,4%	1	48,9%	0	29,2%	5,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 979	45 544	41,0%	33 669	30,3%	79 213	71,4%	42 455	77,0%	(20,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	163 842	37 527	22,9%	48 579	29,7%	86 106	52,6%	49 591	61,8%	(2,0%)
Employee related costs	62 296	15 184	24,4%	21 359	34,3%	36 543	58,7%	16 375	49,9%	30,4%
Remuneration of councillors	7 958	1 653	20,8%	1 870	23,5%	3 523	44,3%	1 625	42,6%	15,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 136	1 032	25,0%	970	23,5%	2 002	48,4%	1 798	58,5%	(46,1%)
Debt impairment	4 700	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 522	2 525	15,3%	1 068	6,5%	3 593	21,7%	4 011	66,9%	(73,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	36 460	11 296	31,0%	13 012	35,7%	24 308	66,7%	15 333	89,3%	(15,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	31 771	5 837	18,4%	10 300	32,4%	16 137	50,8%	10 448	61,3%	(1,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 745)	18 520	-	(4 263)	-	14 257	-	3 655	-	-
Transfers and subsidies - capital (monetary allocations)	18 934	4 183	22,1%	11 556	61,0%	15 739	83,1%	4 026	44,8%	187,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 189	22 703		7 293		29 996		7 681		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 189	22 703		7 293		29 996		7 681		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 189	22 703		7 293		29 996		7 681		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 189	22 703		7 293		29 996		7 681		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	24 034	7 185	29,9%	11 918	49,6%	19 103	79,5%	6 641	50,1%	79,5%
National Government	18 934	6 092	32,2%	11 717	61,9%	17 809	94,1%	3 501	38,9%	234,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 934	6 092	32,2%	11 717	61,9%	17 809	94,1%	3 501	38,9%	234,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 100	1 093	21,4%	200	3,9%	1 293	25,4%	3 140	105,0%	(93,6%)
Capital Expenditure Functional	24 034	7 185	29,9%	11 918	49,6%	19 103	79,5%	6 641	50,1%	79,5%
Municipal governance and administration	2 100	387	18,4%	138	6,6%	525	25,0%	184	23,7%	(24,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	387	18,4%	138	6,6%	525	25,0%	184	23,7%	(24,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 531	5 408	43,2%	10 514	83,9%	15 922	127,1%	3 181	31,5%	230,5%
Community and Social Services	9 857	4 424	44,9%	2 224	22,6%	6 648	67,5%	3 181	31,2%	(30,1%)
Sport And Recreation	2 674	983	36,8%	8 228	307,7%	9 212	344,5%	-	-	(100,0%)
Public Safety	-	-	-	62	-	62	-	-	57,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 403	1 391	14,8%	1 265	13,5%	2 656	28,2%	3 276	256,6%	(61,4%)
Planning and Development	828	-	-	-	-	-	-	-	-	-
Road Transport	8 575	1 391	16,2%	1 265	14,8%	2 656	31,0%	3 276	256,6%	(61,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	176 518	178 306	101,0%	151 557	85,9%	329 863	186,9%	143 736	145,3%	5,4%
Property rates	31 040	13 445	43,3%	16 473	53,1%	29 918	96,4%	7 249	51,5%	127,2%
Service charges	651	343	52,7%	337	51,8%	681	104,5%	217	48,9%	55,4%

Other revenue	10 624	1 217	11.5%	1 372	12.9%	2 588	24.4%	1 950	37.6%	(29.7%)
Transfers and Subsidies - Operational	110 979	160 919	145.0%	123 678	111.4%	284 998	256.4%	113 895	182.2%	8.6%
Transfers and Subsidies - Capital	18 934	1 841	9.7%	9 400	49.6%	11 241	59.4%	19 974	140.0%	(52.9%)
Interest	4 290	540	12.6%	297	6.9%	837	19.5%	451	-	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(149 254)	(12)	-	(14)	-	(27)	-	(72)	,1%	(80.4%)
Suppliers and employees	(149 254)	(12)	-	(14)	-	(27)	-	(72)	,1%	(80.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 264	178 293	654.0%	151 543	555.8%	329 836	1 209.8%	143 664	1 194.2%	5.5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 639)	-	-	-	-	-	-	-	-	-
Capital assets	(27 639)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(27 639)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(375)	178 293	(47 524.1%)	151 543	(40 394.0%)	329 836	(87 918.2%)	143 664	(4 690.8%)	5.5%
Cash/cash equivalents at the year begin:	16 937	(19 277)	(113.8%)	195 895	1 156.6%	(19 277)	(113.8%)	95 734	(,4%)	104.6%
Cash/cash equivalents at the year end:	16 562	195 850	1 182.5%	347 597	2 098.8%	347 597	2 098.8%	239 282	558.9%	45.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 587	6.8%	2 099	5.5%	1 185	3.1%	31 987	84.5%	37 857	82.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	7.6%	21	2.8%	20	2.7%	644	86.9%	741	1.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 422	100.0%	7 422	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	2%	2	99.8%	2	-	-	-	-	-
Total By Income Source	2 643	5.7%	2 119	4.6%	1 205	2.6%	40 053	87.0%	46 021	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	131	8.3%	131	8.3%	130	8.3%	1 183	75.1%	1 576	3.4%	-	-	-	-
Commercial	1 307	7.0%	932	5.0%	360	1.9%	16 105	86.1%	18 704	40.6%	-	-	-	-
Households	367	5.4%	229	3.3%	201	2.9%	6 063	88.4%	6 861	14.9%	-	-	-	-
Other	838	4.4%	828	4.4%	514	2.7%	16 702	88.5%	18 881	41.0%	-	-	-	-
Total By Customer Group	2 643	5.7%	2 119	4.6%	1 205	2.6%	40 053	87.0%	46 021	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 224	861.9%	(2 503)	(669.1%)	4	1.1%	(351)	(93.9%)	374	(13.9%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	487	(15.9%)	(3 446)	112.6%	284	(9.3%)	(386)	12.6%	(3 061)	113.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 711	(138.1%)	(5 948)	221.4%	288	(10.7%)	(737)	27.4%	(2 687)	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	153 507	63 085	41,1%	44 596	29,1%	107 681	70,1%	41 719	71,1%	6,9%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	1 126	240	21,3%	241	21,4%	481	42,7%	270	49,9%	(10,5%)	
Sale of Goods and Rendering of Services	524	109	20,9%	74	14,1%	183	35,0%	118	5,2%	(37,4%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	25	-	-	-	-	-	-	-	9,6%	-	
Interest earned from Receivables	508	133	26,2%	137	26,9%	270	53,1%	124	78,1%	10,8%	
Interest earned from Current and Non Current Assets	3 673	827	22,5%	557	15,2%	1 384	37,7%	667	41,6%	(16,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 054	345	32,7%	344	32,6%	689	65,3%	253	51,8%	36,1%	
Licence and permits	39	7	19,1%	6	14,9%	13	34,0%	9	140,3%	(32,6%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 265	183	14,5%	152	12,0%	335	26,5%	218	37,8%	(30,2%)	
Non-Exchange Revenue											
Property rates	31 092	15 851	51,0%	6 022	19,4%	21 873	70,3%	3 617	79,9%	66,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	32	-	-	6	18,9%	6	18,9%	1	9,4%	476,3%	
Licences or permits	2 850	833	29,2%	817	28,7%	1 650	57,9%	578	44,1%	41,4%	
Transfer and subsidies - Operational	108 576	43 818	40,4%	35 433	32,6%	79 251	73,0%	35 151	73,6%	8%	
Interest	2 744	739	26,9%	806	29,4%	1 545	56,3%	714	-	12,9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	176 951	44 815	25,3%	48 188	27,2%	93 003	52,6%	43 647	47,3%	10,4%	
Employee related costs	78 361	19 318	24,7%	23 796	30,4%	43 114	55,0%	21 812	54,2%	9,1%	
Remuneration of councillors	7 590	1 619	21,3%	1 925	25,4%	3 544	46,7%	1 853	46,4%	3,9%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	4 475	1 139	25,4%	598	13,4%	1 737	38,8%	818	44,7%	(26,8%)	
Debt impairment	4 468	1 061	23,7%	1 061	23,7%	2 122	47,5%	1 623	48,7%	(34,6%)	
Depreciation and amortisation	21 358	4 017	18,8%	4 547	21,3%	8 564	40,1%	4 290	41,9%	6,0%	
Interest	1 159	33	2,9%	225	19,4%	258	22,3%	4	2,1%	5 921,2%	
Contracted services	37 480	11 378	30,4%	9 718	25,9%	21 096	56,3%	5 301	35,6%	83,3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	39	-	56	-	95	-	-	-	(100,0%)	
Operational costs	22 060	6 211	28,2%	6 261	28,4%	12 472	56,5%	7 947	49,3%	(21,2%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(23 444)	18 270	-	(3 592)	-	14 678	-	(1 928)	-	-	
Transfers and subsidies - capital (monetary allocations)	22 210	6 083	27,4%	2 557	11,5%	8 640	38,9%	7 648	62,4%	(66,6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	32 601	-	32 601	-	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	(1 234)	24 353	-	31 566	-	55 919	-	5 720	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(1 234)	24 353	-	31 566	-	55 919	-	5 720	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(1 234)	24 353	-	31 566	-	55 919	-	5 720	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(1 234)	24 353	-	31 566	-	55 919	-	5 720	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	23 780	6 516	27,4%	17 330	72,9%	23 846	100,3%	6 746	54,9%	156,9%
National Government	20 819	6 083	29,2%	1 513	7,3%	7 596	36,5%	5 425	54,1%	(72,1%)
Provincial Government	-	-	-	-	-	-	-	1 226	53,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 819	6 083	29,2%	1 513	7,3%	7 596	36,5%	6 651	54,1%	(77,3%)
Borrowing	-	-	-	14 767	-	14 767	-	-	-	(100,0%)
Internally generated funds	2 961	433	14,6%	1 051	35,5%	1 483	50,1%	95	-	1 006,1%
Capital Expenditure Functional	23 780	8 167	34,3%	17 330	72,9%	25 498	107,2%	7 055	52,5%	145,6%
Municipal governance and administration	1 800	1 514	84,1%	7 780	432,2%	9 294	516,3%	215	15,5%	3 520,4%
Executive and Council	80	283	354,0%	5 009	6 261,3%	5 293	6 615,3%	150	35,3%	3 241,1%
Finance and administration	1 720	1 231	71,6%	2 771	161,1%	4 002	232,7%	65	7,5%	4 165,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	690	104	15,0%	3 694	535,3%	3 797	550,3%	-	43,6%	(100,0%)
Community and Social Services	690	104	15,0%	3 013	436,6%	3 116	451,6%	-	-	(100,0%)
Sport And Recreation	-	-	-	681	-	681	-	-	69,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 290	6 550	30,8%	5 172	24,3%	11 722	55,1%	6 841	55,0%	(24,4%)
Planning and Development	131	283	216,2%	87	66,3%	370	282,5%	1 310	57,2%	(93,4%)
Road Transport	21 159	6 267	29,6%	5 086	24,0%	11 352	53,7%	5 531	54,7%	(8,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	684	-	684	-	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	684	-	684	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	173 566	71 046	40,9%	50 587	29,1%	121 633	70,1%	93 674	120,5%	(46,0%)	
Property rates	27 894	6 043	21,7%	5 797	20,8%	11 840	42,4%	9 540	41,0%	(39,2%)	
Service charges	1 472	217	14,7%	167	11,3%	384	26,1%	298	46,0%	(44,0%)	

Other revenue	5 403	3 831	70.9%	4 977	92.1%	8 808	163.0%	17 253	446.2%	(71.2%)
Transfers and Subsidies - Operational	111 380	48 604	43.6%	33 917	30.5%	82 521	74.1%	49 092	101.8%	(30.9%)
Transfers and Subsidies - Capital	20 819	11 000	52.8%	5 000	24.0%	16 000	76.9%	16 904	151.6%	(70.4%)
Interest	6 598	1 351	20.5%	729	11.1%	2 080	31.5%	586	26.8%	24.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(145 697)	(19 861)	13.6%	(18 021)	12.4%	(37 883)	26.0%	(14 751)	21.7%	22.2%
Suppliers and employees	(145 697)	(19 861)	13.6%	(18 021)	12.4%	(37 883)	26.0%	(14 751)	21.8%	22.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 869	51 184	183.7%	32 566	116.9%	83 750	300.5%	78 922	499.3%	(58.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(23 780)	(7 007)	29.5%	(1 974)	8.3%	(8 981)	37.8%	(6 909)	53.6%	(71.4%)
Capital assets	(23 780)	(7 007)	29.5%	(1 974)	8.3%	(8 981)	37.8%	(6 909)	53.6%	(71.4%)
Net Cash from/(used) Investing Activities	(23 780)	(7 007)	29.5%	(1 974)	8.3%	(8 981)	37.8%	(6 909)	53.6%	(71.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 088	44 177	1 080.6%	30 592	748.3%	74 769	1 828.8%	72 013	1 336.3%	(57.5%)
Cash/cash equivalents at the year begin:	12 417	20 636	166.2%	64 807	521.9%	20 636	166.2%	107 179	55.0%	(39.5%)
Cash/cash equivalents at the year end:	16 505	64 807	392.6%	95 399	578.0%	95 399	578.0%	179 192	525.3%	(46.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 972	4.3%	1 361	3.0%	1 229	2.7%	41 124	90.0%	45 686	70.0%	(90)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	133	4.4%	70	2.3%	66	2.2%	2 777	91.2%	3 046	4.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	321	1.9%	313	1.9%	306	1.9%	15 539	94.3%	16 478	25.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	2.8%	-	-	-	-	34	97.2%	35	.1%	(5)	(15.6%)	-	-
Total By Income Source	2 427	3.7%	1 743	2.7%	1 600	2.5%	59 474	91.2%	65 244	100.0%	(95)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	891	4.2%	686	3.2%	655	3.1%	19 014	89.5%	21 246	32.6%	(26)	(.1%)	-	-
Commercial	334	29.3%	86	7.5%	46	4.1%	672	59.0%	1 138	1.7%	(0)	-	-	-
Households	1 202	2.8%	972	2.3%	899	2.1%	39 788	92.8%	42 861	65.7%	(69)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 427	3.7%	1 743	2.7%	1 600	2.5%	59 474	91.2%	65 244	100.0%	(95)	(.1%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr B E Mawane	033 212 2155
Chief Financial Officer	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 570 495	523 729	33,3%	451 067	28,7%	974 796	62,1%	434 803	61,3%	3,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	544 182	127 119	23,4%	125 863	23,1%	252 982	46,5%	113 130	40,9%	11,3%
Service charges - Waste Water Management	68 992	18 271	26,5%	15 193	22,0%	33 463	48,5%	15 825	50,0%	(4,0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	454	-	5	-	459	-	31	-	(84,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	94 616	22 832	24,1%	23 794	25,1%	46 626	49,3%	25 796	69,0%	(7,8%)
Interest earned from Current and Non Current Assets	22 234	8 494	38,2%	7 031	31,6%	15 525	69,8%	7 883	71,9%	(10,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	32	-	19	-	50	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 274	0	-	3 495	153,7%	3 495	153,7%	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	463 528	346 527	74,8%	275 669	59,5%	622 195	134,2%	272 138	141,3%	1,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	374 669	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 548 982	304 397	19,7%	617 499	39,9%	921 896	59,5%	482 275	54,7%	28,0%
Employee related costs	379 999	89 140	23,5%	90 115	23,7%	179 255	47,2%	97 526	48,4%	(7,6%)
Remuneration of councillors	16 556	3 948	23,8%	3 942	23,8%	7 890	47,7%	4 621	50,9%	(14,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	322 030	62 945	19,5%	75 664	23,5%	138 609	43,0%	39 836	35,8%	89,9%
Debt impairment	248 667	-	-	294 277	118,3%	294 277	118,3%	199 143	118,7%	47,8%
Depreciation and amortisation	69 861	18 036	25,8%	18 308	26,2%	36 344	52,0%	15 254	50,0%	20,0%
Interest	14 140	3 543	25,1%	3 461	24,5%	7 004	49,5%	3 903	49,5%	(11,3%)
Contracted services	281 510	49 853	17,7%	72 033	25,6%	121 886	43,3%	76 904	50,4%	(6,3%)
Transfers and subsidies	-	12 700	-	-	-	12 700	-	500	98,4%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	94 749	21 362	22,5%	30 543	32,2%	51 905	54,8%	22 423	41,9%	36,2%
Losses on disposal of Assets	-	-	-	6	-	6	-	-	-	(100,0%)
Other Losses	121 470	42 869	35,3%	29 150	24,0%	72 019	59,3%	22 165	48,9%	31,5%
Surplus/(Deficit)	21 512	219 332	-	(166 432)	-	52 900	-	(47 472)	-	-
Transfers and subsidies - capital (monetary allocations)	200 893	35 669	17,8%	86 760	43,2%	122 429	61,0%	32 927	51,6%	163,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	222 206	255 001	-	(79 672)	-	175 329	-	(14 545)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	222 206	255 001	-	(79 672)	-	175 329	-	(14 545)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	222 206	255 001	-	(79 672)	-	175 329	-	(14 545)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	222 206	255 001	-	(79 672)	-	175 329	-	(14 545)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	180 629	31 017	17,2%	77 252	42,8%	108 269	59,9%	31 312	37,3%	146,7%
National Government	174 516	31 017	17,8%	75 540	43,3%	106 556	61,1%	28 632	38,5%	163,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	174 516	31 017	17,8%	75 540	43,3%	106 556	61,1%	28 632	38,5%	163,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 113	-	-	1 713	28,0%	1 713	28,0%	2 680	22,6%	(36,1%)
Capital Expenditure Functional	180 629	31 017	17,2%	77 353	42,8%	108 370	60,0%	31 312	37,3%	147,0%
Municipal governance and administration	1 723	-	-	1 814	105,3%	1 814	105,3%	2 583	30,6%	(29,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 723	-	-	1 814	105,3%	1 814	105,3%	2 583	30,6%	(29,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	97	3,6%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	60	2,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	37	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	178 906	31 017	17,3%	75 540	42,2%	106 556	59,6%	28 632	38,2%	163,8%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	178 406	31 017	17,4%	75 540	42,3%	106 556	59,7%	28 632	38,2%	163,8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 451 067	580 024	40,0%	746 650	51,5%	1 326 674	91,4%	1 377 907	224,3%	(45,8%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	344 509	7 774	2,3%	5 290	1,5%	13 064	3,8%	7 265	3,1%	(27,2%)	

Other revenue	389 984	(930)	(.2%)	(861)	(.2%)	(1 792)	(.5%)	231 523	73.9%	(100.4%)
Transfers and Subsidies - Operational	450 828	555 437	123.2%	388 891	86.3%	944 328	209.5%	663 297	387.3%	(41.4%)
Transfers and Subsidies - Capital	200 693	(100 173)	(49.9%)	261 844	130.5%	161 671	80.6%	122 897	354.9%	113.1%
Interest	65 053	117 917	181.3%	91 486	140.6%	209 403	321.9%	352 925	1 964.9%	(74.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 060 718)	(22 133)	2.1%	(155 281)	14.6%	(177 414)	16.7%	(124 326)	46.0%	24.9%
Suppliers and employees	(1 046 577)	(14 332)	1.4%	(155 281)	14.8%	(169 613)	16.2%	(124 326)	45.9%	24.9%
Finance charges	(14 140)	(7 801)	55.2%	-	-	(7 801)	55.2%	-	51.0%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	390 349	557 891	142.9%	591 369	151.5%	1 149 259	294.4%	1 253 582	691.8%	(52.8%)
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	(207 723)	-	-	-	-	-	-	(967)	.5%	(100.0%)
Capital assets	(207 723)	-	-	-	-	-	-	(967)	.5%	(100.0%)
Net Cash from/(used) Investing Activities	(207 723)	-	-	-	-	-	-	(967)	.5%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	76	-	99	-	174	-	50	-	97.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	76	-	99	-	174	-	50	-	97.9%
Payments	(16 941)	(7 739)	45.7%	-	-	(7 739)	45.7%	-	49.0%	-
Repayment of borrowing	(16 941)	(7 739)	45.7%	-	-	(7 739)	45.7%	-	49.0%	-
Net Cash from/(used) Financing Activities	(16 941)	(7 664)	45.2%	99	(.6%)	(7 565)	44.7%	50	48.5%	97.9%
Net Increase/(Decrease) in cash held	165 685	550 227	332.1%	591 467	357.0%	1 141 694	689.1%	1 252 664	1 708.0%	(52.8%)
Cash/cash equivalents at the year begin:	144 123	211 971	147.1%	1 461 458	1 014.0%	211 971	147.1%	1 373 475	(3.5%)	6.4%
Cash/cash equivalents at the year end:	309 808	1 461 461	471.7%	2 058 559	664.5%	2 058 559	664.5%	2 626 131	579.0%	(21.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 705	4.4%	35 673	3.5%	32 029	3.1%	920 081	89.0%	1 033 489	68.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 185	4.5%	5 734	4.2%	4 331	3.1%	121 283	88.2%	137 532	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(71)	100.0%	(71)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	105	100.0%	105	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 440	2.7%	9 165	2.7%	9 088	2.6%	317 541	92.0%	345 233	22.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(848)	99.1%	(474)	55.4%	(180)	21.1%	647	(75.6%)	(856)	(.1%)	-	-	-	-
Total By Income Source	60 481	4.0%	50 097	3.3%	45 267	3.0%	1 359 586	89.7%	1 515 432	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 214	7.8%	3 060	5.7%	1 847	3.4%	44 654	83.0%	53 776	3.5%	-	-	-	-
Commercial	5 405	27.5%	1 640	8.4%	468	2.4%	12 130	61.8%	19 643	1.3%	-	-	-	-
Households	41 451	3.4%	36 278	2.9%	33 519	2.7%	1 125 997	91.0%	1 237 245	81.6%	-	-	-	-
Other	9 412	4.6%	9 119	4.5%	9 433	4.6%	176 805	86.3%	204 769	13.5%	-	-	-	-
Total By Customer Group	60 481	4.0%	50 097	3.3%	45 267	3.0%	1 359 586	89.7%	1 515 432	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	21	100.0%	-	-	-	-	-	-	21	4.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	431	100.0%	-	-	-	-	-	-	431	95.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	453	100.0%	-	-	-	-	-	-	453	100.0%

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Mr Vusi Kunene	033 897 6715

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	242 896	87 961	36,2%	76 563	31,5%	164 523	67,7%	71 565	68,3%	7,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 050	530	25,9%	535	26,1%	1 065	52,0%	492	48,6%	8,8%
Sale of Goods and Rendering of Services	8 727	3 119	35,7%	5 803	66,5%	8 922	102,2%	206	6,8%	2 712,6%
Agency services	1 833	444	24,2%	332	18,1%	776	42,3%	295	45,3%	12,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 115	312	27,9%	329	29,5%	641	57,5%	264	69,5%	24,6%
Interest earned from Current and Non Current Assets	5 295	985	18,6%	733	13,8%	1 718	32,4%	1 287	53,9%	(43,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 291	1 060	82,1%	412	31,9%	1 472	114,0%	340	66,3%	21,3%
Licence and permits	2 024	460	22,7%	416	20,5%	876	43,3%	570	49,5%	(27,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	98	4	3,7%	2	2,5%	6	6,2%	48	651,2%	(94,9%)
Non-Exchange Revenue										
Property rates	31 500	8 009	25,4%	7 719	24,5%	15 728	49,9%	7 665	50,5%	,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	195	16	8,1%	65	33,5%	81	41,6%	26	16,4%	155,9%
Licences or permits	428	91	21,2%	79	18,5%	170	39,7%	96	79,2%	(17,2%)
Transfer and subsidies - Operational	179 223	71 118	39,7%	58 276	32,5%	129 394	72,2%	58 106	75,2%	,3%
Interest	9 117	1 813	19,9%	1 860	20,4%	3 673	40,3%	2 170	58,8%	(14,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	247 909	62 012	25,0%	65 274	26,3%	127 286	51,3%	83 089	56,4%	(21,4%)
Employee related costs	147 579	35 990	24,4%	35 960	24,4%	71 950	48,8%	34 894	52,0%	3,1%
Remuneration of councillors	12 432	3 050	24,5%	3 079	24,8%	6 128	49,3%	2 914	46,4%	5,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	470	8	1,8%	293	62,4%	302	64,2%	577	46,1%	(49,2%)
Debt impairment	8 988	-	-	-	-	-	-	3 735	39,4%	(100,0%)
Depreciation and amortisation	40 958	9 564	23,4%	6 368	15,5%	15 932	38,9%	16 642	42,2%	(61,7%)
Interest	2 123	(100)	(4,7%)	207	9,7%	107	5,0%	-	-	(100,0%)
Contracted services	19 613	6 650	33,9%	10 784	55,0%	17 434	88,9%	13 002	100,6%	(17,1%)
Transfers and subsidies	246	61	24,9%	61	24,9%	123	49,9%	54	50,0%	13,5%
Irrecoverable debts written off	291	111	38,0%	254	87,2%	364	125,3%	165	138,6%	53,3%
Operational costs	15 209	6 678	43,9%	8 268	54,4%	14 946	98,3%	11 105	74,0%	(25,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 013)	25 949	-	11 289	-	37 237	-	(11 524)	-	-
Transfers and subsidies - capital (monetary allocations)	43 178	11 051	25,6%	16 402	38,0%	27 453	63,6%	18 837	90,7%	(12,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 165	37 000		27 690		64 690		7 313		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 165	37 000		27 690		64 690		7 313		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 165	37 000		27 690		64 690		7 313		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 165	37 000		27 690		64 690		7 313		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	37 981	(17 545)	(46,2%)	15 683	41,3%	(1 862)	(4,9%)	14 587	(80,6%)	7,5%
National Government	37 546	125	,3%	13 805	36,8%	13 930	37,1%	14 201	16,5%	(2,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 546	125	,3%	13 805	36,8%	13 930	37,1%	14 201	8,4%	(2,8%)
Borrowing	-	(17 348)	-	1 278	-	(16 070)	-	-	-	(100,0%)
Internally generated funds	435	(322)	(74,1%)	600	138,1%	278	63,9%	386	(13 281,9%)	55,4%
Capital Expenditure Functional	37 981	(17 545)	(46,2%)	15 683	41,3%	(1 862)	(4,9%)	14 587	(80,6%)	7,5%
Municipal governance and administration	-	(18 026)	-	1 370	-	(16 656)	-	386	(93,3%)	254,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	(18 026)	-	1 370	-	(16 656)	-	386	(93,3%)	254,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	204	-	-	-	204	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	204	-	-	-	204	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 981	125	,3%	14 253	37,5%	14 378	37,9%	14 201	(47,9%)	,4%
Planning and Development	37 981	125	,3%	14 253	37,5%	14 378	37,9%	14 201	(46,6%)	,4%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	152	-	60	-	211	-	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	152	-	60	-	211	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	268 461	17 491	6,5%	17 671	6,6%	35 162	13,1%	14 684	40,8%	20,3%
Property rates	23 625	7 755	32,8%	6 476	27,4%	14 232	60,2%	8 461	68,3%	(23,5%)
Service charges	259	255	98,3%	261	100,7%	516	199,0%	182	156,1%	43,2%

Other revenue	16 086	5 418	33,7%	7 647	47,5%	13 065	81,2%	1 862	54,7%	310,7%
Transfers and Subsidies - Operational	179 223	-	-	-	-	-	-	-	33,8%	-
Transfers and Subsidies - Capital	43 178	-	-	-	-	-	-	-	38,8%	-
Interest	6 090	4 062	66,7%	3 287	54,0%	7 349	120,7%	4 179	168,7%	(21,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(201 454)	158 853	(78,9%)	(58 407)	29,0%	100 446	(49,9%)	(58 867)	13,7%	(,8%)
Suppliers and employees	(199 084)	158 853	(79,8%)	(58 407)	29,3%	100 446	(50,5%)	(58 867)	13,8%	(,8%)
Finance charges	(2 123)	-	-	-	-	-	-	-	-	-
Transfers and grants	(246)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 007	176 344	263,2%	(40 735)	(60,8%)	135 609	202,4%	(44 183)	126,3%	(7,8%)
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	(43 678)	-	-	-	-	-	-	-	-	-
Capital assets	(43 678)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 678)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(4 452)	(3 582)	80,5%	100	(2,2%)	(3 483)	78,2%	-	-	(100,0%)
Repayment of borrowing	(4 452)	(3 582)	80,5%	100	(2,2%)	(3 483)	78,2%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(4 452)	(3 582)	80,5%	100	(2,2%)	(3 483)	78,2%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	18 877	172 762	915,2%	(40 636)	(215,3%)	132 126	699,9%	(44 183)	997,7%	(8,0%)
Cash/cash equivalents at the year begin:	15 162	(3 466)	(22,9%)	173 423	1 143,8%	(3 466)	(22,9%)	68 748	(133,1%)	152,3%
Cash/cash equivalents at the year end:	34 039	173 423	509,5%	132 787	390,1%	132 787	390,1%	24 577	48,4%	440,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 832	3,5%	1 905	2,4%	1 782	2,2%	73 999	91,9%	80 518	86,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	192	2,8%	146	2,1%	127	1,9%	6 358	93,2%	6 822	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	158	14,7%	86	8,0%	43	4,1%	783	73,2%	1 069	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 256	100,0%	4 256	4,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(2)	(,4%)	(1)	(,2%)	389	100,6%	386	4%	-	-	-	-
Total By Income Source	3 182	3,4%	2 134	2,3%	1 952	2,1%	85 785	92,2%	93 052	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	240	1,3%	238	1,3%	235	1,3%	17 743	96,1%	18 457	19,8%	-	-	-	-
Commercial	930	7,0%	357	2,7%	321	2,4%	11 673	87,9%	13 281	14,3%	-	-	-	-
Households	720	2,8%	516	2,0%	507	2,0%	23 565	93,1%	25 308	27,2%	-	-	-	-
Other	1 292	3,6%	1 022	2,8%	889	2,5%	32 803	91,1%	36 007	38,7%	-	-	-	-
Total By Customer Group	3 182	3,4%	2 134	2,3%	1 952	2,1%	85 785	92,2%	93 052	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Nkosingphile Service Malinga	036 448 1076
Chief Financial Officer	Mr Saziso Satisfaction Dlamini	036 448 8087

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	825 905	228 098	27,6%	196 049	23,7%	424 147	51,4%	196 524	58,4%	(,2%)
Exchange Revenue										
Service charges - Electricity	342 672	77 770	22,7%	66 738	19,5%	144 508	42,2%	69 690	48,5%	(4,2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 950	2 474	22,6%	2 564	23,4%	5 038	46,0%	2 620	49,9%	(2,1%)
Sale of Goods and Rendering of Services	521	135	26,0%	122	23,5%	258	49,5%	113	38,6%	8,8%
Agency services	15	-	-	-	-	-	-	1	20,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 168	2 337	5,7%	2 007	4,9%	4 344	10,6%	10 538	51,6%	(81,0%)
Interest earned from Current and Non Current Assets	8 541	1 336	15,6%	490	5,7%	1 826	21,4%	1 697	42,1%	(71,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	687	162	23,5%	171	24,8%	332	48,4%	166	46,6%	2,7%
Licence and permits	382	89	23,3%	56	14,7%	145	38,1%	108	55,6%	(48,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 254	1 095	48,6%	514	22,8%	1 609	71,4%	567	52,2%	(9,3%)
Non-Exchange Revenue										
Property rates	131 355	30 821	23,5%	31 247	23,8%	62 068	47,3%	22 044	56,6%	41,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 072	232	7,6%	343	11,2%	575	18,7%	105	12,1%	226,2%
Licences or permits	1 836	489	26,6%	365	19,9%	854	46,5%	363	41,9%	,5%
Transfer and subsidies - Operational	261 032	107 888	41,3%	86 168	33,0%	194 056	74,3%	83 396	73,8%	3,3%
Interest	21 421	3 269	15,3%	5 265	24,6%	8 534	39,8%	5 116	69,9%	2,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	861 598	180 835	21,0%	224 447	26,1%	405 282	47,0%	210 488	45,8%	6,6%
Employee related costs	220 487	56 140	25,5%	55 418	25,1%	111 559	50,6%	82 736	64,7%	(33,0%)
Remuneration of councillors	20 378	4 763	23,4%	5 421	26,6%	10 185	50,0%	5 392	41,0%	,5%
Bulk purchases - electricity	289 778	72 719	25,1%	72 574	25,0%	145 293	50,1%	62 733	49,8%	15,7%
Inventory consumed	33 652	6 251	18,6%	10 726	31,9%	16 977	50,4%	7 313	41,4%	46,7%
Debt impairment	23 526	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	116 398	-	-	35 555	30,5%	35 555	30,5%	-	-	(100,0%)
Interest	351	-	-	44	12,5%	44	12,5%	282	13,3%	(84,4%)
Contracted services	95 312	32 670	34,3%	30 283	31,8%	62 953	66,0%	36 717	72,5%	(17,5%)
Transfers and subsidies	1 000	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 153	-	-	-	-	-	-	-	-	-
Operational costs	43 562	8 290	19,0%	14 426	33,1%	22 716	52,1%	15 315	69,3%	(5,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 692)	47 263	-	(28 398)	-	18 866	-	(13 965)	-	-
Transfers and subsidies - capital (monetary allocations)	43 800	20 088	45,9%	6 400	14,6%	26 488	60,5%	22 827	60,6%	(72,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 108	67 352		(21 998)		45 354		8 863		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 108	67 352		(21 998)		45 354		8 863		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 108	67 352		(21 998)		45 354		8 863		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 108	67 352		(21 998)		45 354		8 863		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	38 987	17 863	45,8%	5 817	14,9%	23 680	60,7%	20 217	60,0%	(71,2%)
National Government	38 087	17 691	46,4%	5 646	14,8%	23 337	61,3%	19 981	60,9%	(71,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 087	17 691	46,4%	5 646	14,8%	23 337	61,3%	19 981	60,9%	(71,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	172	19,1%	171	19,0%	343	38,1%	237	27,0%	(27,9%)
Capital Expenditure Functional	38 987	17 863	45,8%	5 817	14,9%	23 680	60,7%	20 217	60,4%	(71,2%)
Municipal governance and administration	500	72	14,5%	61	12,2%	133	26,6%	197	21,4%	(69,2%)
Executive and Council	200	14	7,2%	18	9,2%	33	16,4%	52	52,7%	(65,0%)
Finance and administration	300	58	19,3%	42	14,1%	100	33,5%	145	18,0%	(70,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	100	99,6%	-	-	100	99,6%	-	79,5%	-
Community and Social Services	100	100	99,6%	-	-	100	99,6%	-	79,5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 387	17 691	46,1%	5 756	15,0%	23 447	61,1%	12 858	58,1%	(55,2%)
Planning and Development	200	-	-	80	40,0%	80	40,0%	2 150	2 974,5%	(96,3%)
Road Transport	38 187	17 691	46,3%	5 676	14,9%	23 367	61,2%	10 708	50,1%	(47,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	7 162	72,3%	(100,0%)
Energy sources	-	-	-	-	-	-	-	7 162	72,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	774 020	288 716	37,3%	187 871	24,3%	476 587	61,6%	230 917	69,9%	(18,6%)
Property rates	88 534	19 810	22,4%	16 404	18,5%	36 213	40,9%	38 239	51,6%	(57,1%)
Service charges	276 587	111 887	40,5%	73 263	26,5%	185 150	66,9%	87 984	55,4%	(16,7%)

Other revenue	74 022	13 738	18,6%	1 487	2,0%	15 225	20,6%	1 037	519,9%	43,5%
Transfers and Subsidies - Operational	261 032	114 577	43,9%	83 655	32,0%	198 232	75,9%	90 643	76,2%	(7,7%)
Transfers and Subsidies - Capital	43 800	27 664	63,2%	12 658	28,9%	40 322	92,1%	11 628	52,3%	8,9%
Interest	30 045	1 041	3,5%	404	1,3%	1 445	4,8%	1 386	5,7%	(70,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(708 891)	(173 830)	24,5%	(145 797)	20,6%	(319 627)	45,1%	(135 572)	45,4%	7,5%
Suppliers and employees	(707 540)	(173 830)	24,6%	(145 753)	20,6%	(319 583)	45,2%	(135 572)	45,8%	7,5%
Finance charges	(351)	-	-	(44)	12,5%	(44)	12,5%	-	-	(100,0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 129	114 886	176,4%	42 074	64,6%	156 960	241,0%	95 345	170,3%	(55,9%)
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	(38 987)	(19 527)	50,1%	(7 578)	19,4%	(27 105)	69,5%	(22 239)	71,3%	(65,9%)
Capital assets	(38 987)	(19 527)	50,1%	(7 578)	19,4%	(27 105)	69,5%	(22 239)	71,3%	(65,9%)
Net Cash from/(used) Investing Activities	(38 987)	(19 527)	50,1%	(7 578)	19,4%	(27 105)	69,5%	(22 239)	71,3%	(65,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	26 142	95 359	364,8%	34 496	132,0%	129 855	496,7%	73 106	210,9%	(52,8%)
Cash/cash equivalents at the year begin:	(22 086)	2 165	(9,8%)	99 683	(451,3%)	2 165	(9,8%)	244 409	73,3%	(59,2%)
Cash/cash equivalents at the year end:	4 056	99 683	2 457,8%	131 567	3 243,9%	131 567	3 243,9%	317 515	147,9%	(58,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 650	8,8%	10 682	6,4%	4 328	2,6%	137 161	82,2%	166 821	25,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 074	4,4%	7 982	3,4%	7 178	3,1%	206 331	89,1%	231 564	34,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	901	1,9%	733	1,6%	674	1,4%	44 196	95,0%	46 504	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 315	1,5%	3 194	1,4%	3 120	1,4%	212 847	95,7%	222 476	33,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	686	100,0%	686	,1%	1	,1%	-	-
Total By Income Source	28 941	4,3%	22 590	3,4%	15 300	2,3%	601 220	90,0%	668 051	100,0%	1	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 098	5,3%	4 807	5,0%	4 762	5,0%	81 027	84,7%	95 695	14,3%	-	-	-	-
Commercial	18 111	5,9%	12 688	4,1%	6 410	2,1%	269 463	87,9%	306 672	45,9%	1	-	-	-
Households	5 731	2,2%	5 095	1,9%	4 128	1,6%	250 729	94,4%	265 684	39,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 941	4,3%	22 590	3,4%	15 300	2,3%	601 220	90,0%	668 051	100,0%	1	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	100,0%	-	-	-	-	-	-	7	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7	100,0%	-	-	-	-	-	-	7	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 575 166	469 855	29,8%	386 341	24,5%	856 196	54,4%	239 673	46,8%	61,2%
Exchange Revenue										
Service charges - Electricity	663 623	162 530	24,5%	137 662	20,7%	300 192	45,2%	129 553	46,5%	6,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 901	11 803	28,9%	9 456	23,1%	21 258	52,0%	8 849	51,0%	6,9%
Sale of Goods and Rendering of Services	2 599	426	16,4%	450	17,3%	875	33,7%	515	5,4%	(12,7%)
Agency services	3 141	359	11,4%	652	20,8%	1 011	32,2%	727	34,2%	(10,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 100	3 194	15,1%	3 575	16,9%	6 769	32,1%	4 244	63,7%	(15,8%)
Interest earned from Current and Non Current Assets	47 439	10 037	21,2%	10 427	22,0%	20 464	43,1%	10 868	53,4%	(4,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 342	1 317	39,4%	959	28,7%	2 276	68,1%	816	51,0%	17,5%
Licence and permits	4 477	934	20,9%	934	20,8%	1 867	41,7%	958	47,7%	(2,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 931	(98)	(2,5%)	2 406	61,2%	2 309	58,7%	209	35,8%	1 050,8%
Non-Exchange Revenue										
Property rates	337 903	116 615	34,5%	84 416	25,0%	201 031	59,5%	64 266	53,2%	31,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 898	3 448	17,3%	2 836	14,3%	6 284	31,6%	3 679	18,9%	(22,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	360 937	144 313	40,0%	118 300	32,8%	262 612	72,8%	8 717	43,3%	1 257,1%
Interest	54 648	13 990	25,6%	13 474	24,7%	27 464	50,3%	5 881	-	129,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 511	988	28,1%	796	22,7%	1 784	50,8%	392	38,4%	103,0%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	7 714	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 575 166	311 294	19,8%	316 628	20,1%	627 922	39,9%	313 441	41,1%	1,0%
Employee related costs	490 736	107 388	21,9%	114 168	23,3%	221 555	45,1%	112 732	47,1%	1,3%
Remuneration of councillors	33 445	7 344	22,0%	8 355	25,0%	15 699	46,9%	8 196	44,2%	1,9%
Bulk purchases - electricity	537 142	119 192	22,2%	108 207	20,1%	227 398	42,3%	99 861	45,0%	8,4%
Inventory consumed	38 093	9 756	25,6%	8 681	22,8%	18 437	48,4%	11 712	51,3%	(25,9%)
Debt impairment	90 841	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	105 263	20 551	19,5%	20 532	19,5%	41 084	39,0%	21 391	43,3%	(4,0%)
Interest	20 798	23	,1%	18	,1%	41	,2%	20	,6%	(11,2%)
Contracted services	79 543	14 102	17,7%	21 578	27,1%	35 680	44,9%	25 988	48,1%	(17,0%)
Transfers and subsidies	3 839	21	,6%	1 574	41,0%	1 596	41,6%	263	6,5%	498,2%
Irrecoverable debts written off	21 005	-	-	-	-	-	-	-	-	-
Operational costs	146 543	32 916	22,5%	33 515	22,9%	66 432	45,3%	33 278	42,1%	,7%
Losses on disposal of Assets	6 322	-	-	-	-	-	-	-	-	-
Other Losses	1 597	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	158 560	-	69 713	-	228 274	-	(73 768)	-	-
Transfers and subsidies - capital (monetary allocations)	112 434	56 029	49,8%	45 276	40,3%	101 305	90,1%	28 405	56,0%	59,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 434	214 589		114 990		329 579		(45 362)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 434	214 589		114 990		329 579		(45 362)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 434	214 589		114 990		329 579		(45 362)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 434	214 589		114 990		329 579		(45 362)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	151 578	62 562	41,3%	52 175	34,4%	114 736	75,7%	37 837	46,9%	37,9%
National Government	79 304	48 796	61,5%	32 354	40,8%	81 149	102,3%	24 015	63,2%	34,7%
Provincial Government	18 465	15	,1%	7 129	38,6%	7 144	38,7%	719	7,3%	891,9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	97 769	48 810	49,9%	39 482	40,4%	88 293	90,3%	24 734	56,2%	59,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 809	13 751	25,6%	12 692	23,6%	26 443	49,1%	13 104	33,5%	(3,1%)
Capital Expenditure Functional	151 578	62 562	41,3%	52 175	34,4%	114 736	75,7%	37 837	46,9%	37,9%
Municipal governance and administration	23 787	5 208	21,9%	7 289	30,6%	12 497	52,5%	11 109	43,8%	(34,4%)
Executive and Council	900	23	2,5%	670	74,5%	693	77,0%	24	2,5%	2 662,6%
Finance and administration	22 887	5 185	22,7%	6 619	28,9%	11 804	51,6%	11 085	43,8%	(40,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 333	6 719	19,0%	15 131	42,8%	21 850	61,8%	3 115	17,9%	385,8%
Community and Social Services	3 287	-	-	2 733	83,2%	2 733	83,2%	1 921	76,1%	42,3%
Sport And Recreation	30 086	6 695	22,3%	11 473	38,1%	18 168	60,4%	1 191	9,3%	862,9%
Public Safety	1 700	9	,5%	739	43,4%	748	44,0%	2	55,9%	40 931,8%
Housing	261	15	5,7%	187	71,6%	202	77,3%	-	7,7%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 240	24 866	48,5%	17 427	34,0%	42 293	82,5%	17 665	60,9%	(1,4%)
Planning and Development	4 313	17	,4%	91	2,1%	108	2,5%	125	34,6%	(27,4%)
Road Transport	46 927	24 849	53,0%	17 336	36,9%	42 184	89,9%	17 540	61,1%	(1,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	41 161	25 769	62,6%	12 299	29,9%	38 068	92,5%	5 948	52,7%	106,8%
Energy sources	40 161	24 510	61,0%	9 712	24,2%	34 222	85,2%	3 749	47,8%	159,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	1 259	-	2 587	-	3 846	-	2 199	121,9%	17,6%
Waste Management	1 000	-	-	-	-	-	-	-	-	-
Other	57	-	-	28	50,1%	28	50,1%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 710 474	582 224	34,0%	460 421	26,9%	1 042 645	61,0%	455 071	60,0%	1,2%
Property rates	216 258	69 119	32,0%	36 690	17,0%	105 809	48,9%	52 341	42,8%	(29,9%)
Service charges	763 095	242 307	31,8%	215 928	28,3%	458 235	60,0%	237 946	61,8%	(9,3%)

Other revenue	69 292	29 619	42.7%	17 880	25.8%	47 499	68.5%	88 922	130.6%	(79.9%)
Transfers and Subsidies - Operational	457 283	177 492	38.8%	177 182	38.7%	354 674	77.6%	33 866	45.1%	423.2%
Transfers and Subsidies - Capital	112 434	53 223	47.3%	1 935	1.7%	55 158	49.1%	32 350	74.9%	(94.0%)
Interest	92 112	10 464	11.4%	10 806	11.7%	21 271	23.1%	9 646	33.1%	12.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 528 099)	(254 498)	16.7%	(157 781)	10.3%	(412 279)	27.0%	(200 997)	32.2%	(21.5%)
Suppliers and employees	(1 524 115)	(254 469)	16.7%	(157 781)	10.4%	(412 250)	27.0%	(200 997)	32.3%	(21.5%)
Finance charges	(146)	(29)	19.6%	-	-	(29)	19.6%	-	-	-
Transfers and grants	(3 839)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	182 375	327 726	179.7%	302 640	165.9%	630 366	345.6%	254 074	266.2%	19.1%
Cash Flow from Investing Activities										
Receipts	-	1 443	-	-	-	1 443	-	-	-	-
Proceeds on disposal of PPE	-	1 443	-	-	-	1 443	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(166 199)	(89 359)	53.8%	(58 944)	35.5%	(148 304)	89.2%	(39 733)	52.0%	48.4%
Capital assets	(166 199)	(89 359)	53.8%	(58 944)	35.5%	(148 304)	89.2%	(39 733)	52.0%	48.4%
Net Cash from/(used) Investing Activities	(166 199)	(87 916)	52.9%	(58 944)	35.5%	(146 860)	88.4%	(39 733)	52.0%	48.4%
Cash Flow from Financing Activities										
Receipts	-	16 779	-	(417)	-	16 363	-	(29)	-	1 326.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	16 779	-	(417)	-	16 363	-	(29)	-	1 326.0%
Payments	(767)	(151)	19.7%	-	-	(151)	19.7%	(143)	11.9%	(100.0%)
Repayment of borrowing	(767)	(151)	19.7%	-	-	(151)	19.7%	(143)	11.9%	(100.0%)
Net Cash from/(used) Financing Activities	(767)	16 629	(2 168.6%)	(417)	54.3%	16 212	(2 114.3%)	(173)	17.7%	141.3%
Net Increase/(Decrease) in cash held	15 410	256 439	1 664.1%	243 279	1 578.7%	499 718	3 242.9%	214 168	1 059.6%	13.6%
Cash/cash equivalents at the year begin:	680 348	617 604	90.8%	874 042	128.5%	617 604	90.8%	779 701	145.0%	12.1%
Cash/cash equivalents at the year end:	695 758	874 042	125.6%	1 117 322	160.6%	1 117 322	160.6%	993 869	232.3%	12.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 471	22.1%	8 450	6.3%	6 547	4.9%	88 930	66.7%	133 397	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 829	3.7%	16 252	2.5%	14 554	2.2%	593 385	91.6%	648 020	52.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 186	3.7%	2 557	3.0%	2 369	2.8%	76 971	90.5%	85 083	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 310	2.0%	6 148	2.0%	5 934	1.9%	289 439	94.0%	307 830	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 938	3.6%	81	.1%	4 036	7.5%	47 984	88.8%	54 039	4.4%	-	-	-	-
Total By Income Source	64 734	5.3%	33 487	2.7%	33 439	2.7%	1 096 710	89.3%	1 228 369	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 311	5.2%	13 369	3.8%	11 773	3.3%	310 884	87.7%	354 336	28.8%	-	-	-	-
Commercial	29 818	8.7%	9 634	2.8%	12 047	3.5%	292 388	85.0%	343 887	28.0%	-	-	-	-
Households	16 605	3.1%	10 485	2.0%	9 619	1.8%	493 438	93.1%	530 146	43.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	64 734	5.3%	33 487	2.7%	33 439	2.7%	1 096 710	89.3%	1 228 369	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 336	68.5%	-	-	-	-	614	31.5%	1 950	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 336	68.5%	-	-	-	-	614	31.5%	1 950	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 077 393	371 140	34,4%	298 013	27,7%	669 153	62,1%	599 517	61,7%	(50,3%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	308 162	68 575	22,3%	70 707	22,9%	139 282	45,2%	64 422	26,6%	9,8%
Service charges - Waste Water Management	21 643	5 469	25,3%	5 151	23,8%	10 620	49,1%	6 386	52,6%	(19,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	554	1 691	305,3%	114	20,5%	1 805	325,8%	173	40,1%	(34,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	74 157	18 634	25,1%	18 070	24,4%	36 705	49,5%	23 638	52,9%	(23,6%)
Interest earned from Current and Non Current Assets	6 163	1 751	28,4%	1 540	25,0%	3 292	53,4%	1 961	29,4%	(21,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 069	320	29,9%	528	49,4%	848	79,3%	6 973	3 921,2%	(92,4%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	511	6	1,2%	265	51,8%	271	53,0%	45	608,1%	483,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	665 135	274 693	41,3%	201 639	30,3%	476 332	71,6%	495 919	79,9%	(59,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 054 493	152 183	14,4%	190 214	18,0%	342 396	32,5%	235 428	37,3%	(19,2%)
Employee related costs	406 233	97 779	24,1%	115 617	28,5%	213 397	52,5%	157 473	61,0%	(26,6%)
Remuneration of councillors	6 219	1 573	25,3%	1 641	26,4%	3 213	51,7%	2 032	49,1%	(19,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	68 790	3 410	5,0%	6 936	10,1%	10 346	15,0%	8 948	29,2%	(22,5%)
Debt impairment	83 782	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	83 303	22 976	27,6%	22 905	27,5%	45 881	55,1%	21 240	57,1%	7,8%
Interest	6 721	73	1,1%	5	,1%	77	1,1%	184	-	(97,5%)
Contracted services	124 962	12 938	10,4%	27 006	21,6%	39 944	32,0%	24 945	26,7%	8,3%
Transfers and subsidies	3 600	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	83 782	-	-	-	-	-	-	-	-	-
Operational costs	187 100	13 434	7,2%	16 090	8,6%	29 524	15,8%	20 606	25,2%	(21,9%)
Losses on disposal of Assets	-	-	-	15	-	15	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 900	218 957	-	107 799	-	326 757	-	364 088	-	-
Transfers and subsidies - capital (monetary allocations)	311 791	1 548	,5%	45 774	14,7%	47 321	15,2%	13 349	16,1%	242,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	334 691	220 505		153 573		374 078		377 437		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	334 691	220 505		153 573		374 078		377 437		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	334 691	220 505		153 573		374 078		377 437		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	334 691	220 505		153 573		374 078		377 437		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	273 623	4 801	1,8%	39 199	14,3%	44 001	16,1%	74 783	37,2%	(47,6%)
National Government	271 123	4 801	1,8%	39 199	14,5%	44 001	16,2%	74 744	39,4%	(47,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	271 123	4 801	1,8%	39 199	14,5%	44 001	16,2%	74 744	39,4%	(47,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	39	,2%	(100,0%)
Capital Expenditure Functional	273 623	4 801	1,8%	39 199	14,3%	44 001	16,1%	74 783	37,4%	(47,6%)
Municipal governance and administration	2 500	-	-	-	-	-	-	39	1,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 500	-	-	-	-	-	-	39	1,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	271 123	4 801	1,8%	39 199	14,5%	44 001	16,2%	74 744	37,6%	(47,6%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	271 123	4 801	1,8%	39 199	14,5%	44 001	16,2%	74 744	37,6%	(47,6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 185 633	366 279	30,9%	324 350	27,4%	690 629	58,2%	646 776	61,9%	(49,9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	131 922	34 995	26,5%	41 710	31,6%	76 705	58,1%	48 405	49,7%	(13,8%)

Other revenue	70 622	7 035	10,0%	9 230	13,1%	16 264	23,0%	(447)	10,2%	(2 165,9%)
Transfers and Subsidies - Operational	665 135	273 991	41,2%	199 030	29,9%	473 021	71,1%	410 125	66,5%	(51,5%)
Transfers and Subsidies - Capital	311 791	48 507	15,6%	72 840	23,4%	121 347	38,9%	186 071	70,7%	(60,9%)
Interest	6 163	1 751	28,4%	1 540	25,0%	3 292	53,4%	2 621	35,7%	(41,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(901 797)	(52 971)	5,9%	(29 721)	3,3%	(82 692)	9,2%	(39 277)	6,6%	(24,3%)
Suppliers and employees	(898 197)	(52 971)	5,9%	(29 721)	3,3%	(82 692)	9,2%	(39 277)	6,6%	(24,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 600)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	283 836	313 308	110,4%	294 629	103,8%	607 937	214,2%	607 499	237,5%	(51,5%)
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(273 623)	(835)	,3%	(45 106)	16,5%	(45 941)	16,8%	(82 100)	36,8%	(45,1%)
Capital assets	(273 623)	(835)	,3%	(45 106)	16,5%	(45 941)	16,8%	(82 100)	36,8%	(45,1%)
Net Cash from/(used) Investing Activities	(273 623)	(835)	,3%	(45 106)	16,5%	(45 941)	16,8%	(82 100)	36,8%	(45,1%)
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	10 213	312 473	3 059,6%	249 523	2 443,2%	561 996	5 502,8%	525 399	(1 308,8%)	(52,5%)
Cash/cash equivalents at the year begin:	(142 052)	21 595	(15,2%)	323 348	(227,6%)	21 595	(15,2%)	(1 179)	(27 524,3%)	(8,1%)
Cash/cash equivalents at the year end:	(131 839)	323 348	(245,3%)	572 871	(434,5%)	572 871	(434,5%)	530 030	(493,7%)	8,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 878	2,6%	26 209	2,9%	21 012	2,3%	845 114	92,2%	916 212	71,4%	(267 004)	(29,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 819	3,1%	1 355	2,3%	1 913	3,2%	53 824	91,4%	58 911	4,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 279	2,1%	6 165	2,0%	6 053	2,0%	282 986	93,9%	301 484	23,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	,7%	18	,2%	15	,2%	7 388	98,9%	7 474	,6%	-	-	-	-
Total By Income Source	32 029	2,5%	33 746	2,6%	28 992	2,3%	1 189 313	92,6%	1 284 081	100,0%	(267 004)	(20,8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 140	4,5%	2 759	4,0%	3 441	4,9%	60 190	86,6%	69 530	5,4%	-	-	-	-
Commercial	5 130	6,7%	2 562	3,4%	3 032	4,0%	65 634	86,0%	76 358	5,9%	(5 144)	(6,7%)	-	-
Households	23 760	2,1%	28 425	2,5%	22 518	2,0%	1 063 489	93,4%	1 138 193	88,6%	(261 860)	(23,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 029	2,5%	33 746	2,6%	28 992	2,3%	1 189 313	92,6%	1 284 081	100,0%	(267 004)	(20,8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 994	24,6%	10 833	13,3%	4 130	5,1%	46 389	57,0%	81 347	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 994	24,6%	10 833	13,3%	4 130	5,1%	46 389	57,0%	81 347	100,0%

Contact Details

Municipal Manager	Mr Langelihle Jili	036 638 5100
Chief Financial Officer	Mr Busani Ndlovu	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	515 565	123 969	24,0%	112 859	21,9%	236 828	45,9%	102 549	49,0%	10,1%
Exchange Revenue										
Service charges - Electricity	248 003	44 304	17,9%	35 579	14,3%	79 883	32,2%	35 971	34,8%	(1,1%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 736	7 591	25,5%	7 319	24,6%	14 910	50,1%	7 016	49,8%	4,3%
Sale of Goods and Rendering of Services	619	194	31,4%	145	23,5%	340	54,9%	112	35,8%	29,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 703	1 330	23,3%	1 370	24,0%	2 700	47,3%	1 148	92,2%	19,4%
Interest earned from Current and Non Current Assets	4 738	706	14,9%	781	16,5%	1 487	31,4%	234	24,6%	234,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	949	334	35,2%	329	34,6%	663	69,9%	224	38,9%	47,0%
Licence and permits	3 488	949	27,2%	890	25,5%	1 839	52,7%	69	33,4%	1 197,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	359	88	24,5%	76	21,1%	164	45,6%	71	19,8%	6,5%
Non-Exchange Revenue										
Property rates	114 299	32 413	28,4%	26 547	23,2%	58 960	51,6%	22 193	59,4%	19,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 915	5 057	25,4%	7 222	36,3%	12 280	61,7%	8 022	101,3%	(10,0%)
Licences or permits	-	-	-	5	-	5	-	960	38,3%	(99,5%)
Transfer and subsidies - Operational	87 754	31 025	35,4%	32 595	37,1%	63 620	72,5%	26 405	60,5%	23,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	125	-	(100,0%)
Other Gains	-	(23)	-	-	-	(23)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	486 206	157 451	32,4%	135 590	27,9%	293 042	60,3%	121 519	49,6%	11,6%
Employee related costs	166 337	42 309	25,4%	42 603	25,6%	84 911	51,0%	41 056	50,1%	3,8%
Remuneration of councillors	7 461	1 430	19,2%	1 430	19,2%	2 860	38,3%	1 213	35,1%	17,9%
Bulk purchases - electricity	188 838	84 386	44,7%	47 408	25,1%	131 795	69,8%	55 377	58,7%	(14,4%)
Inventory consumed	4 358	1 341	30,8%	384	8,8%	1 724	39,6%	512	44,4%	(25,0%)
Debt impairment	17 995	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 790	4 155	24,7%	4 500	26,8%	8 655	51,5%	-	-	(100,0%)
Interest	-	7 982	-	10 213	-	18 195	-	829	-	1 131,8%
Contracted services	45 569	7 563	16,6%	17 156	37,6%	24 719	54,2%	12 555	50,2%	36,7%
Transfers and subsidies	1 363	440	32,3%	250	18,4%	690	50,6%	221	65,0%	13,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	37 495	7 856	21,0%	11 645	31,1%	19 501	52,0%	9 756	48,9%	19,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(10)	-	-	-	(10)	-	-	-	-
Surplus/(Deficit)	29 359	(33 482)	-	(22 731)	-	(56 214)	-	(18 970)	-	-
Transfers and subsidies - capital (monetary allocations)	21 873	581	2,7%	13 387	61,2%	13 968	63,9%	9 254	41,4%	44,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 232	(32 901)		(9 344)		(42 245)		(9 716)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	51 232	(32 901)		(9 344)		(42 245)		(9 716)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 232	(32 901)		(9 344)		(42 245)		(9 716)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 232	(32 901)		(9 344)		(42 245)		(9 716)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	43 779	3 978	9,1%	13 368	30,5%	17 346	39,6%	8 094	43,9%	65,2%
National Government	17 229	1 252	7,3%	10 867	63,1%	12 119	70,3%	7 347	44,3%	47,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 229	1 252	7,3%	10 867	63,1%	12 119	70,3%	7 347	44,3%	47,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 550	2 727	10,3%	2 501	9,4%	5 227	19,7%	747	38,3%	234,9%
Capital Expenditure Functional	43 779	3 978	9,1%	13 368	30,5%	17 346	39,6%	8 094	43,9%	65,2%
Municipal governance and administration	2 385	25	1,0%	537	22,5%	562	23,6%	668	46,9%	(19,6%)
Executive and Council	1 050	-	-	85	8,1%	85	8,1%	585	65,8%	(85,4%)
Finance and administration	1 335	25	1,8%	452	33,9%	476	35,7%	83	15,5%	444,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 146	-	-	2 231	18,4%	2 231	18,4%	483	42,8%	361,7%
Community and Social Services	1 940	-	-	60	3,1%	60	3,1%	465	35,8%	(87,1%)
Sport And Recreation	7 156	-	-	2 171	30,3%	2 171	30,3%	19	508,5%	11 550,7%
Public Safety	3 050	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 828	3 954	17,5%	8 293	36,6%	12 246	54,1%	6 159	49,8%	34,6%
Planning and Development	115	-	-	56	48,7%	56	48,7%	39	48,3%	45,0%
Road Transport	22 513	3 954	17,6%	8 237	36,6%	12 190	54,1%	6 121	49,8%	34,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 620	-	-	2 307	34,9%	2 307	34,9%	783	19,2%	194,6%
Energy sources	270	-	-	2 307	854,6%	2 307	854,6%	783	19,2%	194,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 350	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	584 065	132 509	22,7%	130 279	22,3%	262 788	45,0%	126 867	51,4%	2,7%
Property rates	167 492	21 060	12,6%	20 651	12,3%	41 711	24,9%	36 620	60,1%	(43,6%)
Service charges	286 946	51 541	18,0%	50 634	17,6%	102 175	35,6%	50 232	39,8%	,8%

Other revenue	16 361	14 105	86,2%	5 921	36,2%	20 026	122,4%	6 431	64,7%	(7,9%)
Transfers and Subsidies - Operational	87 398	34 803	39,8%	37 550	43,0%	72 352	82,8%	25 802	62,4%	45,5%
Transfers and Subsidies - Capital	21 129	10 315	48,8%	14 787	70,0%	25 102	118,8%	7 782	71,9%	90,0%
Interest	4 738	685	14,5%	737	15,5%	1 421	30,0%	-	,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(451 995)	(46 219)	10,2%	(56 285)	12,5%	(102 504)	22,7%	(50 417)	22,9%	11,6%
Suppliers and employees	(451 995)	(46 219)	10,2%	(56 285)	12,5%	(102 504)	22,7%	(50 417)	22,9%	11,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	132 070	86 290	65,3%	73 994	56,0%	160 284	121,4%	76 449	733,1%	(3,2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(43 779)	(5 297)	12,1%	(14 188)	32,4%	(19 485)	44,5%	(9 308)	50,5%	52,4%
Capital assets	(43 779)	(5 297)	12,1%	(14 188)	32,4%	(19 485)	44,5%	(9 308)	50,5%	52,4%
Net Cash from(used) Investing Activities	(43 779)	(5 297)	12,1%	(14 188)	32,4%	(19 485)	44,5%	(9 308)	49,4%	52,4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	88 291	80 993	91,7%	59 806	67,7%	140 799	159,5%	67 141	(1 260,6%)	(10,9%)
Cash/cash equivalents at the year begin:	699	35 389	5 060,8%	108 173	15 469,6%	35 389	5 060,8%	92 433	117,8%	17,0%
Cash/cash equivalents at the year end:	88 990	108 173	121,6%	167 979	188,8%	167 979	188,8%	159 574	1 359,6%	5,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 348	37,9%	4 849	22,0%	1 227	5,6%	7 595	34,5%	22 018	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 605	5,6%	6 434	3,7%	6 552	3,8%	149 968	86,9%	172 559	63,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 462	4,6%	1 740	3,2%	1 466	2,7%	48 192	89,5%	53 860	19,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	457	4,6%	464	4,7%	442	4,5%	8 469	86,1%	9 833	3,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	,4%	52	,4%	37	,3%	11 898	98,9%	12 031	4,5%	-	-	-	-
Total By Income Source	20 916	7,7%	13 539	5,0%	9 724	3,6%	226 122	83,7%	270 301	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 060	11,4%	3 780	10,6%	3 194	9,0%	24 589	69,0%	35 624	13,2%	-	-	-	-
Commercial	9 464	16,0%	4 115	6,9%	2 186	3,7%	43 521	73,4%	59 286	21,9%	-	-	-	-
Households	7 392	4,2%	5 643	3,2%	4 344	2,5%	158 012	90,1%	175 391	64,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 916	7,7%	13 539	5,0%	9 724	3,6%	226 122	83,7%	270 301	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	19 427	5,2%	42 303	11,4%	-	-	308 888	83,3%	370 618	88,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 402	4,9%	2 063	4,2%	-	-	44 779	90,9%	49 244	11,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 828	5,2%	44 367	10,6%	-	-	353 667	84,2%	419 862	100,0%

Contact Details

Municipal Manager	Mr Martin Sithole	034 212 2121
Chief Financial Officer	Ms Sibongile Hlatshwayo	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	358 533	103 129	28,8%	94 226	26,3%	197 356	55,0%	99 883	70,5%	(5,7%)
Exchange Revenue										
Service charges - Electricity	37 183	6 742	18,1%	8 526	22,9%	15 268	41,1%	7 896	51,4%	8,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 377	396	16,7%	650	27,4%	1 046	44,0%	505	51,8%	28,7%
Sale of Goods and Rendering of Services	236	39	16,5%	91	38,5%	129	55,0%	38	28,2%	140,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-	159 475,0%	-
Interest earned from Receivables	1 171	134	11,4%	197	16,8%	331	28,3%	204	54,2%	(3,1%)
Interest earned from Current and Non Current Assets	8 150	920	11,3%	758	9,3%	1 678	20,6%	1 351	52,5%	(43,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 043	147	14,0%	606	58,1%	753	72,1%	212	46,0%	185,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 125	723	2,9%	240	1,0%	963	3,8%	17	735,8%	1 285,6%
Non-Exchange Revenue										
Property rates	62 160	12 776	20,6%	18 173	29,2%	30 949	49,8%	16 239	70,3%	11,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 463	94	2,1%	218	4,9%	313	7,0%	599	102,6%	(63,5%)
Licences or permits	1 088	148	13,6%	239	22,0%	387	35,5%	191	41,6%	25,3%
Transfer and subsidies - Operational	215 536	80 343	37,3%	63 464	29,4%	143 807	66,7%	71 709	73,3%	(11,5%)
Interest	0	667	5 560 775,0%	1 064	8 866 716,7%	1 731	14 427 491,7%	923	131,0%	15,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Gains	0	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	333 063	41 908	12,6%	66 840	20,1%	108 748	32,7%	68 247	42,0%	(2,1%)
Employee related costs	124 644	9 743	7,8%	18 532	14,9%	28 275	22,7%	27 817	46,5%	(33,4%)
Remuneration of councillors	15 974	1 208	7,6%	2 755	17,2%	3 963	24,8%	5 128	49,6%	(46,3%)
Bulk purchases - electricity	40 870	12 406	30,4%	7 474	18,3%	19 880	48,6%	7 515	53,5%	(,5%)
Inventory consumed	2 046	1 947	95,2%	1 868	91,3%	3 816	186,5%	215	21,9%	769,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 000	-	-	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-	-	-
Contracted services	51 147	8 267	16,2%	17 973	35,1%	26 241	51,3%	14 080	48,5%	27,7%
Transfers and subsidies	5 454	290	5,3%	998	18,3%	1 288	23,6%	640	22,4%	55,9%
Irrecoverable debts written off	15 000	7	-	4	-	10	,1%	444	4,6%	(99,2%)
Operational costs	40 928	8 039	19,6%	17 237	42,1%	25 276	61,8%	12 408	56,8%	38,9%
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25 470	61 221	-	27 386	-	88 607	-	31 636	-	-
Transfers and subsidies - capital (monetary allocations)	37 961	5 809	15,3%	4 174	11,0%	9 983	26,3%	12 781	43,3%	(67,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 431	67 031		31 560		98 590		44 416		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 431	67 031		31 560		98 590		44 416		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 431	67 031		31 560		98 590		44 416		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 431	67 031		31 560		98 590		44 416		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	55 592	12 479	22,4%	24 160	43,5%	36 639	65,9%	25 017	52,6%	(3,4%)
National Government	32 250	8 668	26,9%	7 365	22,8%	16 033	49,7%	12 155	45,0%	(39,4%)
Provincial Government	0	-	-	-	-	-	-	2 118	3 530 156,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 250	8 668	26,9%	7 365	22,8%	16 033	49,7%	14 273	50,1%	(48,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 342	3 811	16,3%	16 795	72,0%	20 606	88,3%	10 744	55,2%	56,3%
Capital Expenditure Functional	55 592	12 479	22,4%	24 160	43,5%	36 639	65,9%	25 017	52,6%	(3,4%)
Municipal governance and administration	0	-	-	-	-	-	-	600	26,5%	(100,0%)
Executive and Council	0	-	-	-	-	-	-	-	-	-
Finance and administration	0	-	-	-	-	-	-	600	38,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 372	625	2,4%	2 334	8,9%	2 959	11,2%	13 066	46,5%	(82,1%)
Community and Social Services	23 407	625	2,7%	2 200	9,4%	2 825	12,1%	11 468	49,9%	(80,8%)
Sport And Recreation	2 965	-	-	134	4,5%	134	4,5%	1 598	36,1%	(91,6%)
Public Safety	0	-	-	-	-	-	-	-	,2%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 805	11 854	41,2%	21 826	75,8%	33 680	116,9%	6 643	47,7%	228,6%
Planning and Development	348	-	-	-	-	-	-	-	7,7%	-
Road Transport	28 457	11 854	41,7%	21 826	76,7%	33 680	118,4%	6 643	58,2%	228,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	414	-	-	-	-	-	-	4 709	310,3%	(100,0%)
Energy sources	0	-	-	-	-	-	-	2 118	143,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	414	-	-	-	-	-	-	2 590	878,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	404 891	144 134	35,6%	111 176	27,5%	255 310	63,1%	136 812	79,8%	(18,7%)
Property rates	35 404	-	-	-	-	-	-	63 633	206,5%	(100,0%)
Service charges	33 949	-	-	-	-	-	-	6 186	46,6%	(100,0%)

Other revenue	31 683	-	-	-	-	-	8 714	968.1%	(100.0%)
Transfers and Subsidies - Operational	221 926	143 808	64.8%	110 844	49.9%	254 653	114.7%	(55 992)	(75.9%)
Transfers and Subsidies - Capital	75 066	-	-	-	-	-	112 917	645.7%	(100.0%)
Interest	6 862	326	4.7%	331	4.8%	657	9.6%	1 354	59.6%
Dividends	-	-	-	-	-	-	-	-	-
Payments	(297 701)	(76 628)	25.7%	(107 455)	36.1%	(184 083)	61.8%	(133 760)	81.4%
Suppliers and employees	(297 701)	(76 628)	25.7%	(107 455)	36.1%	(184 083)	61.8%	(133 760)	81.4%
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	107 190	67 506	63.0%	3 721	3.5%	71 227	66.4%	3 052	68.5%
Cash Flow from Investing Activities									
Receipts	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments	(101 890)	-	-	-	-	-	(556)	.6%	(100.0%)
Capital assets	(101 890)	-	-	-	-	-	(556)	.6%	(100.0%)
Net Cash from/(used) Investing Activities	(101 890)	-	-	-	-	-	(556)	.6%	(100.0%)
Cash Flow from Financing Activities									
Receipts	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 300	67 506	1 273.7%	3 721	70.2%	71 227	1 343.9%	2 496	(54.9%)
Cash/cash equivalents at the year begin:	71 395	-	-	67 506	94.6%	-	-	117 499	(42.5%)
Cash/cash equivalents at the year end:	76 695	67 506	88.0%	71 227	92.9%	71 227	92.9%	119 995	535.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 663	49.9%	798	14.9%	400	7.5%	1 481	27.7%	5 342	24.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	415	6.0%	127	1.8%	113	1.6%	6 296	90.6%	6 951	32.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	230	10.0%	55	2.4%	55	2.4%	1 950	85.2%	2 289	10.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	130	1.9%	73	1.1%	28	.4%	6 617	96.6%	6 848	32.0%	-	-	-	-
Total By Income Source	3 438	16.0%	1 053	4.9%	595	2.8%	16 345	76.3%	21 430	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 244	17.5%	728	10.2%	385	5.4%	4 759	66.9%	7 115	33.2%	-	-	-	-
Commercial	1 565	50.7%	126	4.1%	70	2.3%	1 323	42.9%	3 085	14.4%	-	-	-	-
Households	481	13.2%	134	3.7%	99	2.7%	2 927	80.4%	3 641	17.0%	-	-	-	-
Other	148	2.0%	65	.9%	41	.5%	7 335	96.6%	7 590	35.4%	-	-	-	-
Total By Customer Group	3 438	16.0%	1 053	4.9%	595	2.8%	16 345	76.3%	21 430	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 250	47.4%	247	9.4%	900	34.1%	242	9.2%	2 639	89.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	170	52.8%	152	47.2%	-	-	-	-	322	10.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 420	48.0%	399	13.5%	900	30.4%	242	8.2%	2 960	100.0%

Contact Details

Municipal Manager	Mr Mpumelelo Jiyane	034 271 6112
Chief Financial Officer	Mr Bafana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	296 818	96 507	32,5%	85 645	28,9%	182 151	61,4%	85 853	64,1%	(,2%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	284	47,3%	412	68,7%	696	116,1%	271	77,5%	51,9%
Sale of Goods and Rendering of Services	416	77	18,4%	49	11,8%	126	30,2%	22	28,6%	125,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 000	2 184	18,2%	3 546	29,5%	5 730	47,7%	4 006	74,6%	(11,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	880	121	13,8%	105	11,9%	226	25,7%	200	43,4%	(47,6%)
Licence and permits	200	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	0	,1%	-	-	0	,1%	-	-	-
Non-Exchange Revenue										
Property rates	33 000	8 648	26,2%	8 652	26,2%	17 300	52,4%	3 376	25,5%	156,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	300	231	77,0%	102	33,8%	332	110,8%	87	48,6%	16,6%
Licences or permits	250	1	,3%	1	,5%	2	,7%	3	-	(56,5%)
Transfer and subsidies - Operational	248 972	84 961	34,1%	72 778	29,2%	157 738	63,4%	77 887	67,7%	(6,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	335 857	59 260	17,6%	70 592	21,0%	129 852	38,7%	79 287	42,2%	(11,0%)
Employee related costs	119 350	25 495	21,4%	30 369	25,4%	55 864	46,8%	34 897	63,1%	(13,0%)
Remuneration of councillors	19 729	4 295	21,8%	4 817	24,4%	9 112	46,2%	-	16,5%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 799	40	2,2%	180	10,0%	220	12,2%	3	,4%	5 519,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	3	-	3	-	5	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	86 225	12 981	15,1%	24 780	28,7%	37 761	43,8%	27 589	51,6%	(10,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	58 754	16 446	28,0%	10 444	17,8%	26 890	45,8%	16 798	51,6%	(37,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 039)	37 247	-	15 052	-	52 299	-	6 567	-	-
Transfers and subsidies - capital (monetary allocations)	62 579	15 236	24,3%	17 408	27,8%	32 645	52,2%	18 845	73,8%	(7,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 540	52 483		32 461		84 944		25 412		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 540	52 483		32 461		84 944		25 412		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 540	52 483		32 461		84 944		25 412		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 540	52 483		32 461		84 944		25 412		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	79 184	14 150	17,9%	19 367	24,5%	33 517	42,3%	17 328	52,6%	11,8%
National Government	64 732	13 249	20,5%	15 192	23,5%	28 441	43,9%	15 570	55,1%	(2,4%)
Provincial Government	-	-	-	-	-	-	-	913	93,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 732	13 249	20,5%	15 192	23,5%	28 441	43,9%	16 483	56,4%	(7,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 452	901	6,2%	4 175	28,9%	5 076	35,1%	845	31,3%	394,2%
Capital Expenditure Functional	82 352	15 104	18,3%	19 388	23,5%	34 491	41,9%	17 328	52,6%	11,9%
Municipal governance and administration	790	700	88,6%	282	35,7%	982	124,3%	97	38,8%	190,6%
Executive and Council	120	700	583,3%	40	32,9%	740	616,3%	-	-	(100,0%)
Finance and administration	665	-	-	243	36,5%	243	36,5%	97	39,1%	149,9%
Internal audit	5	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 461	3 248	34,3%	3 820	40,4%	7 068	74,7%	748	30,6%	410,7%
Community and Social Services	338	-	-	31	9,3%	31	9,3%	112	7,5%	(72,0%)
Sport And Recreation	8 053	3 218	40,0%	3 710	46,1%	6 928	86,0%	-	-	(100,0%)
Public Safety	1 070	30	2,8%	78	7,3%	108	10,1%	636	48,1%	(87,8%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 358	11 156	16,1%	11 938	17,2%	23 094	33,3%	16 483	55,2%	(27,6%)
Planning and Development	23 038	1 984	8,6%	866	3,8%	2 851	12,4%	72	10,6%	1 103,7%
Road Transport	46 320	9 171	19,8%	11 072	23,9%	20 243	43,7%	16 411	55,7%	(32,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 743	-	-	3 348	122,1%	3 348	122,1%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 743	-	-	3 348	122,1%	3 348	122,1%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	391 381	156 496	40,0%	102 920	26,3%	259 416	66,3%	104 989	72,1%	(2,0%)
Property rates	49 200	4 838	9,8%	2 533	5,1%	7 371	15,0%	348	2,5%	627,1%
Service charges	1 128	63	5,6%	306	27,1%	369	32,7%	101	23,3%	201,8%

Other revenue	18 226	7 332	40,2%	2 723	14,9%	10 055	55,2%	(48)	601,1%	(5 802,0%)
Transfers and Subsidies - Operational	248 248	105 283	42,4%	79 854	32,2%	185 137	74,6%	86 499	74,6%	(7,7%)
Transfers and Subsidies - Capital	62 579	37 008	59,1%	14 000	22,4%	51 008	81,5%	14 082	65,4%	(6%)
Interest	12 000	1 972	16,4%	3 504	29,2%	5 476	45,6%	4 006	73,6%	(12,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(584 571)	(20 912)	3,6%	(25 327)	4,3%	(46 240)	7,9%	(30 357)	7,3%	(16,6%)
Suppliers and employees	(583 836)	(20 912)	3,6%	(25 327)	4,3%	(46 240)	7,9%	(30 357)	7,3%	(16,6%)
Finance charges	(735)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(193 190)	135 583	(70,2%)	77 593	(40,2%)	213 177	(110,3%)	74 632	344,6%	4,0%
Cash Flow from Investing Activities										
Receipts	-	7	-	(386)	-	(379)	-	(10 047)	-	(96,2%)
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	-	7	-	(386)	-	(379)	-	(10 047)	-	(96,2%)
Payments	(91 017)	(16 167)	17,8%	(20 813)	22,9%	(36 980)	40,6%	(19 780)	72,3%	5,2%
Capital assets	(91 017)	(16 167)	17,8%	(20 813)	22,9%	(36 980)	40,6%	(19 780)	72,3%	5,2%
Net Cash from/(used) Investing Activities	(91 017)	(16 160)	17,8%	(21 199)	23,3%	(37 359)	41,0%	(29 826)	90,0%	(28,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(284 207)	119 423	(42,0%)	56 394	(19,8%)	175 817	(61,9%)	44 805	1 961,7%	25,9%
Cash/cash equivalents at the year begin:	159 683	83 837	52,5%	185 717	116,3%	83 837	52,5%	130 386		42,4%
Cash/cash equivalents at the year end:	(124 524)	185 717	(149,1%)	242 111	(194,4%)	242 111	(194,4%)	175 191	215,9%	38,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 572	6,4%	2 516	6,3%	2 388	6,0%	32 485	81,3%	39 961	96,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	7,0%	99	5,9%	96	5,7%	1 362	81,3%	1 675	4,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 690	6,5%	2 615	6,3%	2 484	6,0%	33 847	81,3%	41 636	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 987	6,8%	1 952	6,7%	1 923	6,6%	23 423	80,0%	29 285	70,3%	-	-	-	-
Commercial	687	5,8%	647	5,4%	545	4,6%	10 011	84,2%	11 889	28,6%	-	-	-	-
Households	16	3,5%	16	3,5%	16	3,5%	414	89,5%	462	1,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 690	6,5%	2 615	6,3%	2 484	6,0%	33 847	81,3%	41 636	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 879	100,0%	-	-	-	-	-	-	1 879	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 879	100,0%	-	-	-	-	-	-	1 879	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	441 892	128 248	29,0%	121 612	27,5%	249 860	56,5%	112 730	53,4%	7,9%
Exchange Revenue										
Service charges - Electricity	123 684	30 202	24,4%	38 256	30,9%	68 458	55,3%	29 157	41,0%	31,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 472	3 948	27,3%	3 945	27,3%	7 892	54,5%	3 762	63,1%	4,8%
Sale of Goods and Rendering of Services	32 001	404	1,3%	174	,5%	579	1,8%	1 918	6,8%	(90,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	5 330	813	15,3%	338	6,3%	1 152	21,6%	1 113	41,4%	(69,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	527	93	17,7%	92	17,4%	185	35,1%	94	74,4%	(2,2%)
Licence and permits	3 495	732	21,0%	725	20,8%	1 457	41,7%	667	41,0%	8,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	947	66	6,9%	67	7,0%	132	14,0%	59	15,3%	13,2%
Non-Exchange Revenue										
Property rates	61 771	13 426	21,7%	13 458	21,8%	26 885	43,5%	12 353	45,1%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	121	65	54,1%	9	7,2%	74	61,3%	1	1,3%	1 188,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	194 833	78 220	40,1%	64 533	33,1%	142 752	73,3%	63 607	73,4%	1,5%
Interest	4 711	(4)	(,1%)	(2)	-	(6)	(,1%)	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	283	-	17	-	300	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	451 362	124 371	27,6%	107 721	23,9%	232 092	51,4%	108 843	44,7%	(1,0%)
Employee related costs	158 361	39 396	24,9%	48 129	30,4%	87 525	55,3%	39 594	44,7%	21,6%
Remuneration of councillors	12 889	2 910	22,6%	2 849	22,1%	5 759	44,7%	3 408	52,1%	(16,4%)
Bulk purchases - electricity	93 940	27 126	28,9%	24 196	25,8%	51 322	54,6%	21 368	53,7%	13,2%
Inventory consumed	8 422	1 773	21,1%	411	4,9%	2 183	25,9%	684	22,1%	(40,0%)
Debt impairment	17 968	21 234	118,2%	-	-	21 234	118,2%	-	8,0%	-
Depreciation and amortisation	30 543	9 493	31,1%	9 298	30,4%	18 790	61,5%	6 321	34,5%	47,1%
Interest	2 789	81	2,9%	477	17,1%	558	20,0%	5	,1%	9 680,8%
Contracted services	80 813	10 263	12,7%	7 751	9,6%	18 013	22,3%	20 659	40,7%	(62,5%)
Transfers and subsidies	2 100	1 131	53,9%	1	,1%	1 133	53,9%	(65)	102,4%	(102,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	43 537	10 965	25,2%	14 610	33,6%	25 575	58,7%	16 868	63,0%	(13,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 470)	3 877	-	13 891	-	17 768	-	3 888	-	-
Transfers and subsidies - capital (monetary allocations)	36 217	15 233	42,1%	10 237	28,3%	25 470	70,3%	14 957	62,3%	(31,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 747	19 110		24 128		43 238		18 845		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	26 747	19 110		24 128		43 238		18 845		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 747	19 110		24 128		43 238		18 845		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 747	19 110		24 128		43 238		18 845		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	64 618	14 810	22,9%	16 875	26,1%	31 685	49,0%	10 611	42,6%	59,0%
National Government	29 927	14 740	49,3%	16 754	56,0%	31 494	105,2%	9 653	64,4%	73,6%
Provincial Government	-	-	-	121	-	121	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 927	14 740	49,3%	16 875	56,4%	31 615	105,6%	9 653	64,4%	74,8%
Borrowing	25 000	-	-	-	-	-	-	-	-	-
Internally generated funds	9 691	70	,7%	-	-	70	,7%	958	8,6%	(100,0%)
Capital Expenditure Functional	64 618	14 810	22,9%	16 875	26,1%	31 685	49,0%	10 611	42,6%	59,0%
Municipal governance and administration	32 121	70	,2%	-	-	70	,2%	514	15,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	52	3,6%	(100,0%)
Finance and administration	32 121	70	,2%	-	-	70	,2%	463	18,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 050	6 050	60,2%	4 907	48,8%	10 957	109,0%	5 301	60,9%	(7,4%)
Community and Social Services	-	3 662	-	2 314	-	5 976	-	4 172	48,6%	(44,6%)
Sport And Recreation	9 300	2 387	25,7%	2 472	26,6%	4 859	52,2%	1 083	-	128,3%
Public Safety	750	-	-	121	16,2%	121	16,2%	46	57,9%	161,9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 447	8 690	38,7%	11 968	53,3%	20 658	92,0%	4 499	44,6%	166,0%
Planning and Development	1 820	-	-	-	-	-	-	101	,9%	(100,0%)
Road Transport	20 627	8 690	42,1%	11 968	58,0%	20 658	100,2%	4 398	67,1%	172,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	296	12,5%	(100,0%)
Energy sources	-	-	-	-	-	-	-	296	7,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	32,3%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	486 472	300 425	61,8%	341 417	70,2%	641 841	131,9%	240 521	72,9%	41,9%
Property rates	59 300	2 767	4,7%	2 394	4,0%	5 161	8,7%	4 533	11,1%	(47,2%)
Service charges	148 623	8 889	6,0%	8 593	5,8%	17 482	11,8%	8 563	11,8%	,4%

Other revenue	42 169	15 962	37,9%	56 395	133,7%	72 356	171,6%	13 301	37,0%	324,0%
Transfers and Subsidies - Operational	194 833	311 936	160,1%	262 450	134,7%	574 387	294,8%	191 835	244,1%	36,8%
Transfers and Subsidies - Capital	36 217	(39 939)	(110,3%)	11 248	31,1%	(28 691)	(79,2%)	21 176	(217,5%)	(46,9%)
Interest	5 330	810	15,2%	337	6,3%	1 146	21,5%	1 113	70,1%	(69,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(427 603)	(115 799)	27,1%	(73 779)	17,3%	(189 577)	44,3%	(80 116)	42,0%	(7,9%)
Suppliers and employees	(424 814)	(115 799)	27,3%	(73 779)	17,4%	(189 577)	44,6%	(80 116)	42,4%	(7,9%)
Finance charges	(2 789)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 870	184 626	313,6%	267 638	454,6%	452 264	768,2%	160 404	200,1%	66,9%
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	(72 574)	-	-	-	-	-	-	-	-	-
Capital assets	(72 574)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 574)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	25 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 295	184 626	1 634,6%	267 638	2 369,5%	452 264	4 004,1%	160 404	599,3%	66,9%
Cash/cash equivalents at the year begin:	36 664	16 986	46,3%	201 612	549,9%	16 986	46,3%	90 277	91,2%	123,3%
Cash/cash equivalents at the year end:	47 959	201 612	420,4%	469 250	978,4%	469 250	978,4%	250 713	316,4%	87,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 484	37,9%	2 707	12,1%	1 945	8,7%	9 234	41,3%	22 370	28,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 619	10,6%	3 219	7,4%	2 308	5,3%	33 285	76,6%	43 431	55,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	765	7,6%	528	5,2%	381	3,8%	8 426	83,4%	10 101	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	37,4%	0	,5%	0	,1%	31	61,9%	50	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 316)	(128,7%)	(51)	(2,0%)	522	20,3%	5 421	210,4%	2 577	3,3%	-	-	-	-
Total By Income Source	10 570	13,5%	6 404	8,2%	5 157	6,6%	56 397	71,8%	78 529	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 702	16,2%	1 961	11,8%	1 516	9,1%	10 463	62,9%	16 642	21,2%	-	-	-	-
Commercial	5 757	44,3%	1 983	15,3%	406	3,1%	4 837	37,3%	12 983	16,5%	-	-	-	-
Households	2 158	6,8%	1 746	5,5%	2 668	8,4%	25 156	79,3%	31 728	40,4%	-	-	-	-
Other	(46)	(,3%)	714	4,2%	567	3,3%	15 942	92,8%	17 177	21,9%	-	-	-	-
Total By Customer Group	10 570	13,5%	6 404	8,2%	5 157	6,6%	56 397	71,8%	78 529	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	(265)	12 439,0%	263	(12 339,0%)	-	-	-	-	(2)	(,2%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	462	63,0%	567	77,4%	32	4,4%	(329)	(44,8%)	733	58,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	518	100,0%	518	41,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	196	15,7%	831	66,5%	32	2,6%	189	15,2%	1 249	100,0%

Contact Details

Municipal Manager	Ms Nxolo Ndaba	033 413 9101
Chief Financial Officer	Mr Mtandeni Nene	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26									2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter				
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation			
Operating Revenue and Expenditure												
Operating Revenue	712 053	270 824	38,0%	228 317	32,1%	499 141	70,1%	206 826	66,4%	10,4%		
Exchange Revenue												
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-		
Service charges - Water	85 959	20 030	23,3%	27 081	31,5%	47 111	54,8%	11 602	32,4%	133,4%		
Service charges - Waste Water Management	15 320	4 101	26,8%	6 033	39,4%	10 134	66,1%	2 597	32,5%	132,3%		
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-		
Sale of Goods and Rendering of Services	43	140	322,0%	143	328,0%	283	650,1%	-	3,5%	(100,0%)		
Agency services	-	-	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	36 350	13 973	38,4%	14 546	40,0%	28 519	78,5%	16 333	81,2%	(10,9%)		
Interest earned from Current and Non Current Assets	11 377	2 199	19,3%	1 106	9,7%	3 305	29,1%	1 027	32,5%	7,7%		
Dividends	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	596	108	18,1%	84	14,0%	191	32,1%	131	54,9%	(36,3%)		
Licence and permits	-	-	-	4	-	4	-	-	-	(100,0%)		
Special rating levies	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	137	-	-	-	-	-	-	-	3,1%	-		
Non-Exchange Revenue												
Property rates	-	-	-	-	-	-	-	-	-	-		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-		
Licences or permits	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	562 271	230 275	41,0%	179 319	31,9%	409 594	72,8%	175 136	73,9%	2,4%		
Interest	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Gains	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	656 222	147 136	22,4%	193 270	29,5%	340 407	51,9%	189 435	46,3%	2,0%		
Employee related costs	295 253	71 667	24,3%	85 175	28,8%	156 842	53,1%	101 463	49,9%	(16,1%)		
Remuneration of councillors	8 281	1 828	22,1%	1 813	21,9%	3 640	44,0%	1 764	56,4%	2,7%		
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-		
Inventory consumed	52 796	6 065	11,5%	10 083	19,1%	16 149	30,6%	5 666	31,4%	78,0%		
Debt impairment	52 414	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	86 276	15 699	18,2%	15 667	18,2%	31 366	36,4%	20 018	47,0%	(21,7%)		
Interest	-	51	-	160	-	211	-	97	-	65,3%		
Contracted services	93 347	34 293	36,7%	49 284	52,8%	83 577	89,5%	36 590	61,5%	34,7%		
Transfers and subsidies	10 000	2 000	20,0%	2 500	25,0%	4 500	45,0%	1 200	17,0%	108,3%		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-		
Operational costs	57 854	15 533	26,8%	28 587	49,4%	44 121	76,3%	22 637	67,7%	26,3%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	55 831	123 688	-	35 046	-	158 734	-	17 390	-	-		
Transfers and subsidies - capital (monetary allocations)	315 123	38 114	12,1%	143 128	45,4%	181 243	57,5%	44 512	33,5%	221,5%		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	370 954	161 802		178 175		339 977		61 903				
Income Tax	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	370 954	161 802		178 175		339 977		61 903				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	370 954	161 802		178 175		339 977		61 903				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	370 954	161 802		178 175		339 977		61 903				

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	244 964	34 749	14,2%	111 372	45,5%	146 121	59,6%	50 806	32,6%	119,2%
National Government	238 787	34 733	14,5%	110 511	46,3%	145 244	60,8%	72 281	36,0%	52,9%
Provincial Government	-	-	-	-	-	-	-	0	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	238 787	34 733	14,5%	110 511	46,3%	145 244	60,8%	72 281	36,0%	52,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 178	16	,3%	861	13,9%	877	14,2%	(21 474)	3,1%	(104,0%)
Capital Expenditure Functional	244 964	34 749	14,2%	111 372	45,5%	146 121	59,6%	50 806	32,6%	119,2%
Municipal governance and administration	1 065	16	1,5%	843	79,2%	859	80,7%	93	23,4%	805,1%
Executive and Council	810	-	-	744	91,9%	744	91,9%	-	109,1%	(100,0%)
Finance and administration	255	16	6,3%	99	38,7%	115	45,0%	93	16,4%	6,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	200	-	-	17	8,7%	17	8,7%	138	405,4%	(87,3%)
Community and Social Services	200	-	-	17	8,7%	17	8,7%	138	405,4%	(87,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	87	-	-	-	-	-	-	-	8,1%	-
Planning and Development	87	-	-	-	-	-	-	-	8,1%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	243 812	34 733	14,3%	110 511	45,4%	145 244	59,6%	50 575	32,6%	118,5%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	231 643	34 733	15,0%	74 049	32,0%	108 782	47,0%	51 646	34,0%	43,4%
Waste Water Management	11 970	-	-	36 463	304,6%	36 463	304,6%	(1 071)	9,7%	(3 505,9%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	959 457	750 532	78,2%	502 768	52,4%	1 253 300	130,6%	9 052 323	136,1%	(94,4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	69 883	5 418	7,8%	1 327	1,9%	6 745	9,7%	94 002	(,8%)	(98,6%)

Other revenue	803	248	30,8%	231	28,7%	478	59,6%	131	41,6%	75,7%
Transfers and Subsidies - Operational	562 271	679 465	120,8%	472 799	84,1%	1 152 264	204,9%	8 802 801	193,6%	(94,6%)
Transfers and Subsidies - Capital	315 123	49 000	15,5%	12 738	4,0%	61 738	19,6%	138 012	44,1%	(90,8%)
Interest	11 377	16 401	144,2%	15 672	137,8%	32 074	281,9%	17 377	292,1%	(9,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(499 114)	105 271	(21,1%)	(8 215)	1,6%	97 056	(19,4%)	285 677	(17,2%)	(102,9%)
Suppliers and employees	(489 114)	105 271	(21,5%)	(8 215)	1,7%	97 056	(19,8%)	285 677	(17,8%)	(102,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	460 342	855 803	185,9%	494 553	107,4%	1 350 355	293,3%	9 338 001	390,4%	(94,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(281 619)	-	-	-	-	-	-	(7)	-	(100,0%)
Capital assets	(281 619)	-	-	-	-	-	-	(7)	-	(100,0%)
Net Cash from/(used) Investing Activities	(281 619)	-	-	-	-	-	-	(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	178 723	855 803	478,8%	494 553	276,7%	1 350 355	755,6%	9 337 994	24 598,7%	(94,7%)
Cash/cash equivalents at the year begin:	23 701	-	-	855 803	3 610,8%	-	-	(7 989 176)	115,4%	(110,7%)
Cash/cash equivalents at the year end:	202 424	855 803	422,8%	1 350 355	667,1%	1 350 355	667,1%	1 300 982	2 192,9%	3,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 507	3,3%	11 329	3,0%	8 121	2,2%	343 917	91,5%	375 874	51,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 755	3,3%	2 363	2,8%	1 442	1,7%	77 033	92,2%	83 593	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	2,3%	-	-	34	2,3%	1 434	95,4%	1 502	2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 144	2,2%	4 790	2,0%	4 740	2,0%	219 659	93,7%	234 333	32,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 160)	(3,6%)	1 500	4,6%	(407)	(1,3%)	32 632	100,2%	32 565	4,5%	-	-	-	-
Total By Income Source	19 279	2,6%	19 982	2,7%	13 930	1,9%	674 674	92,7%	727 867	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 752	4,5%	3 113	5,1%	3 322	5,4%	51 921	85,0%	61 108	8,4%	-	-	-	-
Commercial	2 566	3,5%	2 065	2,9%	1 183	1,6%	66 598	92,0%	72 411	9,9%	-	-	-	-
Households	13 134	2,3%	12 379	2,2%	8 885	1,6%	537 106	94,0%	571 504	78,5%	-	-	-	-
Other	826	3,6%	2 426	10,6%	541	2,4%	19 050	83,4%	22 843	3,1%	-	-	-	-
Total By Customer Group	19 279	2,6%	19 982	2,7%	13 930	1,9%	674 674	92,7%	727 867	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	305	4,9%	-	-	(316)	(5,0%)	6 287	100,2%	6 276	2,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 613	4,7%	7 347	2,5%	1 819	,6%	269 707	92,2%	292 485	97,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 918	4,7%	7 347	2,5%	1 503	,5%	275 994	92,4%	298 761	100,0%

Contact Details

Municipal Manager	Mr Mlungisi Vusumuzi Ntanz	034 219 1512
Chief Financial Officer	Mr Sikhumbuzo Mbuyazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 705 642	791 762	29,3%	731 880	27,1%	1 523 642	56,3%	706 974	60,4%	3,5%
Exchange Revenue										
Service charges - Electricity	1 015 627	283 021	27,9%	241 247	23,8%	524 268	51,6%	219 699	56,1%	9,8%
Service charges - Water	252 278	60 987	24,2%	62 626	24,8%	123 613	49,0%	58 750	49,9%	6,6%
Service charges - Waste Water Management	164 016	37 708	23,0%	37 888	23,1%	75 596	46,1%	35 682	50,4%	6,2%
Service charges - Waste Management	119 286	30 367	25,5%	30 381	25,5%	60 749	50,9%	27 949	49,2%	8,7%
Sale of Goods and Rendering of Services	5 237	1 931	36,9%	1 947	37,2%	3 878	74,0%	2 480	27,7%	(21,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 695	907	24,6%	853	23,1%	1 761	47,7%	714	160,6%	19,5%
Interest earned from Current and Non Current Assets	5 927	2 019	34,1%	2 055	34,7%	4 074	68,7%	1 211	40,3%	69,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 342	3 151	25,5%	3 375	27,3%	6 526	52,9%	2 578	46,2%	30,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 436	689	48,0%	107	7,4%	796	55,4%	235	28,1%	(54,5%)
Non-Exchange Revenue										
Property rates	455 840	115 945	25,4%	116 512	25,6%	232 457	51,0%	107 276	57,2%	8,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 057	994	12,3%	1 919	23,8%	2 912	36,1%	1 242	28,6%	54,4%
Licences or permits	38	15	40,1%	6	15,4%	21	55,5%	7	30,3%	(16,1%)
Transfer and subsidies - Operational	652 424	250 421	38,4%	228 818	35,1%	479 238	73,5%	247 862	77,2%	(7,7%)
Interest	3 336	1 294	38,8%	1 500	45,0%	2 794	83,7%	1 291	80,5%	16,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 057	-	2 038	-	4 094	-	-	-	(100,0%)
Gains on disposal of Assets	6 102	256	4,2%	609	10,0%	865	14,2%	(4)	(2,5%)	(15 873,4%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 849 756	658 817	23,1%	782 135	27,4%	1 440 952	50,6%	709 691	51,6%	10,2%
Employee related costs	773 264	190 744	24,7%	196 022	25,3%	386 766	50,0%	187 323	48,9%	4,6%
Remuneration of councillors	31 207	7 472	23,9%	15 277	49,0%	22 749	72,9%	8 549	56,9%	78,7%
Bulk purchases - electricity	784 460	176 442	22,5%	184 121	23,5%	360 563	46,0%	160 553	48,7%	14,7%
Inventory consumed	183 946	60 876	33,1%	62 165	33,8%	123 041	66,9%	58 758	81,4%	5,8%
Debt impairment	212 471	-	-	-	-	-	-	4 444	2,2%	(100,0%)
Depreciation and amortisation	396 826	101 051	25,5%	111 230	28,0%	212 282	53,5%	118 251	61,2%	(5,9%)
Interest	25 915	5 406	20,9%	5 406	20,9%	10 811	41,7%	6 324	43,0%	(14,5%)
Contracted services	186 523	59 614	32,0%	134 017	71,9%	193 631	103,8%	90 180	82,8%	48,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 659	25 316	27,0%	27 415	29,3%	52 731	56,3%	5 226	19,3%	424,6%
Operational costs	161 485	31 897	19,8%	46 437	28,8%	78 333	48,5%	70 083	73,8%	(33,7%)
Losses on disposal of Assets	0	-	-	44	14 828,0%	44	14 828,0%	-	-	(100,0%)
Other Losses	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	(144 114)	132 945	-	(50 255)	-	82 690	-	(2 717)	-	-
Transfers and subsidies - capital (monetary allocations)	232 168	24 983	10,8%	52 070	22,4%	77 053	33,2%	39 596	33,0%	31,5%
Transfers and subsidies - capital (in-kind)	-	-	-	52	-	52	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	88 054	157 929	-	1 867	-	159 796	-	36 879	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	88 054	157 929	-	1 867	-	159 796	-	36 879	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 054	157 929	-	1 867	-	159 796	-	36 879	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 054	157 929	-	1 867	-	159 796	-	36 879	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	235 558	24 896	10,6%	48 054	20,4%	72 950	31,0%	41 148	31,3%	16,8%
National Government	231 380	24 575	10,6%	46 372	20,0%	70 947	30,7%	37 690	32,8%	23,0%
Provincial Government	788	186	23,6%	72	9,1%	257	32,7%	426	4,9%	(83,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	232 168	24 761	10,7%	46 444	20,0%	71 204	30,7%	38 116	30,9%	21,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 390	135	4,0%	1 610	47,5%	1 746	51,5%	3 032	35,9%	(46,9%)
Capital Expenditure Functional	235 558	24 896	10,6%	48 054	20,4%	72 950	31,0%	41 148	31,3%	16,8%
Municipal governance and administration	3 900	321	9,2%	922	26,3%	1 243	35,5%	1 987	75,3%	(53,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 500	321	9,2%	922	26,3%	1 243	35,5%	1 987	75,3%	(53,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 802	1 820	9,7%	3 237	17,2%	5 058	26,9%	4 135	31,7%	(21,7%)
Community and Social Services	378	-	-	142	37,6%	142	37,6%	188	47,7%	(24,4%)
Sport And Recreation	18 424	1 820	9,9%	3 095	16,8%	4 916	26,7%	3 605	30,2%	(14,1%)
Public Safety	-	-	-	-	-	-	-	74	-	(100,0%)
Housing	-	-	-	-	-	-	-	268	53,7%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	73 444	10 895	14,8%	24 734	33,7%	35 629	48,5%	26 095	48,9%	(5,2%)
Planning and Development	250	74	29,8%	28	11,2%	102	41,0%	55	181,9%	(48,7%)
Road Transport	73 194	10 821	14,8%	24 706	33,8%	35 527	48,5%	26 040	48,8%	(5,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	139 812	11 859	8,5%	19 161	13,7%	31 020	22,2%	8 041	19,0%	138,3%
Energy sources	41 300	-	-	8 745	21,2%	8 745	21,2%	2 180	9,2%	301,2%
Water Management	65 790	11 859	18,0%	10 203	15,5%	22 062	33,5%	5 442	26,7%	87,5%
Waste Water Management	32 722	-	-	180	,5%	180	,5%	419	4,8%	(57,1%)
Waste Management	-	-	-	33	-	33	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	890	20,7%	(100,0%)

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 805 732	1 489 490	53,1%	1 171 426	41,8%	2 660 916	94,8%	1 379 262	117,6%	(15,1%)
Property rates	391 927	91 100	23,2%	93 161	23,8%	184 261	47,0%	344 801	177,6%	(73,0%)
Service charges	1 304 866	343 820	26,3%	345 994	26,5%	689 814	52,9%	602 056	95,7%	(42,5%)

Other revenue	229 420	611 132	266.4%	399 603	174.2%	1 010 735	440.6%	92 955	695.4%	329.9%
Transfers and Subsidies - Operational	641 924	374 350	58.3%	255 559	39.8%	629 909	98.1%	302 060	93.5%	(15.4%)
Transfers and Subsidies - Capital	231 668	65 876	28.4%	76 288	32.9%	142 164	61.4%	36 741	84.2%	107.6%
Interest	5 927	3 211	54.2%	822	13.9%	4 033	68.0%	648	43.0%	26.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 396 418)	(863 311)	36.0%	(787 132)	32.8%	(1 650 443)	68.9%	(733 745)	84.0%	7.3%
Suppliers and employees	(2 370 504)	(852 100)	35.9%	(776 321)	32.7%	(1 628 421)	68.7%	(717 014)	83.6%	8.3%
Finance charges	(25 915)	(11 211)	43.3%	(10 811)	41.7%	(22 022)	85.0%	(16 731)	110.7%	(35.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	409 313	626 179	153.0%	384 294	93.9%	1 010 473	246.9%	645 518	255.9%	(40.5%)
Cash Flow from Investing Activities										
Receipts	20 000	5 702	28.5%	712	3.6%	6 414	32.1%	10	.1%	6 841.1%
Proceeds on disposal of PPE	20 000	5 702	28.5%	712	3.6%	6 414	32.1%	10	.1%	6 841.1%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(235 558)	(40 026)	17.0%	(51 054)	21.7%	(91 080)	38.7%	(42 743)	45.5%	19.4%
Capital assets	(235 558)	(40 026)	17.0%	(51 054)	21.7%	(91 080)	38.7%	(42 743)	45.5%	19.4%
Net Cash from/(used) Investing Activities	(215 558)	(34 324)	15.9%	(50 342)	23.4%	(84 666)	39.3%	(42 733)	48.3%	17.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(36 903)	(10 383)	28.1%	(20 078)	54.4%	(30 461)	82.5%	(14 177)	86.6%	41.6%
Repayment of borrowing	(36 903)	(10 383)	28.1%	(20 078)	54.4%	(30 461)	82.5%	(14 177)	86.6%	41.6%
Net Cash from/(used) Financing Activities	(36 903)	(10 383)	28.1%	(20 078)	54.4%	(30 461)	82.5%	(14 177)	86.6%	41.6%
Net Increase/(Decrease) in cash held	156 852	581 472	370.7%	313 874	200.1%	895 346	570.8%	588 608	394.2%	(46.7%)
Cash/cash equivalents at the year begin:	224 440	84 522	37.7%	666 944	297.2%	84 522	37.7%	564 834	45.3%	18.1%
Cash/cash equivalents at the year end:	381 292	666 944	174.9%	980 818	257.2%	980 818	257.2%	1 153 442	328.0%	(15.0%)

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	25 275	3.2%	13 505	1.7%	14 088	1.8%	729 084	93.2%	781 952	32.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 536	58.3%	4 603	5.8%	2 249	2.8%	26 385	33.1%	79 773	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 563	8.6%	10 574	2.8%	9 709	2.6%	325 565	86.0%	378 411	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 849	1.9%	9 618	1.3%	9 222	1.3%	680 349	95.4%	713 038	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 881	3.4%	6 895	1.8%	6 832	1.8%	357 239	93.1%	383 847	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	639	6.9%	318	3.4%	444	4.8%	7 830	84.8%	9 230	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 212	3.7%	852	2.6%	796	2.4%	29 979	91.3%	32 839	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 213)	356.3%	1 593	(29.6%)	179	(3.3%)	12 049	(223.5%)	(5 392)	(.2%)	-	-	-	-
Total By Income Source	113 742	4.8%	47 958	2.0%	43 518	1.8%	2 168 480	91.4%	2 373 698	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 239	5.5%	3 065	13.6%	1 147	5.1%	17 069	75.8%	22 520	.9%	-	-	-	-
Commercial	40 454	23.8%	6 945	4.1%	4 984	2.9%	117 804	69.2%	170 187	7.2%	-	-	-	-
Households	72 048	3.3%	37 943	1.7%	37 382	1.7%	2 033 498	93.2%	2 180 871	91.9%	-	-	-	-
Other	1	.8%	5	4.1%	5	3.9%	109	91.1%	120	-	-	-	-	-
Total By Customer Group	113 742	4.8%	47 958	2.0%	43 518	1.8%	2 168 480	91.4%	2 373 698	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	68 196	11.5%	74 158	12.5%	66 545	11.2%	386 282	64.9%	595 180	65.3%
Bulk Water	21 493	6.9%	21 471	6.9%	22 689	7.2%	247 627	79.0%	313 279	34.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	182	46.2%	-	-	-	-	212	53.8%	394	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	397	15.9%	-	-	-	-	2 095	84.1%	2 492	.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	90 267	9.9%	95 629	10.5%	89 233	9.8%	636 216	69.8%	911 345	100.0%

Contact Details

Municipal Manager	Mr Zamokwabe Wesley Moneka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlangiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	137 903	39 625	28,7%	36 276	26,3%	75 901	55,0%	35 829	55,5%	1,2%
Exchange Revenue										
Service charges - Electricity	20 941	5 731	27,4%	5 082	24,3%	10 813	51,6%	4 910	44,8%	3,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 656	702	26,4%	673	25,3%	1 375	51,8%	696	64,7%	(3,3%)
Sale of Goods and Rendering of Services	441	187	42,4%	125	28,4%	312	70,8%	105	53,7%	19,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 165	261	12,0%	308	14,2%	569	26,3%	452	21,6%	(31,7%)
Interest earned from Current and Non Current Assets	1 703	110	6,5%	133	7,8%	243	14,3%	431	92,8%	(69,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 515	379	25,0%	419	27,7%	798	52,7%	324	41,8%	29,3%
Licence and permits	2 377	503	21,2%	467	19,7%	971	40,8%	526	55,1%	(11,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	147	-	-	2	1,0%	2	1,0%	22	8,2%	(93,2%)
Non-Exchange Revenue										
Property rates	51 816	11 596	22,4%	11 431	22,1%	23 027	44,4%	11 131	46,8%	2,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	834	309	37,0%	103	12,4%	412	49,4%	216	35,0%	(52,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 502	17 614	37,9%	15 611	33,6%	33 224	71,4%	15 147	69,7%	3,1%
Interest	6 806	2 234	32,8%	1 923	28,2%	4 157	61,1%	1 868	90,7%	2,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 172	26 256	19,3%	36 700	27,0%	62 956	46,2%	35 495	54,8%	3,4%
Employee related costs	58 249	14 001	24,0%	16 260	27,9%	30 262	52,0%	15 121	54,3%	7,5%
Remuneration of councillors	4 817	1 180	24,0%	1 182	24,5%	2 362	49,0%	1 182	49,6%	-
Bulk purchases - electricity	25 907	5 965	23,0%	7 539	29,1%	13 504	52,1%	4 593	55,5%	64,2%
Inventory consumed	4 802	-	-	11	2%	11	2%	345	14,8%	(96,9%)
Debt impairment	4 574	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 233	-	-	3 229	35,0%	3 229	35,0%	2 088	44,8%	54,6%
Interest	-	77	-	682	-	759	-	-	-	(100,0%)
Contracted services	16 246	2 911	17,9%	4 082	25,1%	6 994	43,0%	6 419	81,6%	(36,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	182	-	-	-	-	-	-	-	-	-
Operational costs	12 162	2 121	17,4%	3 714	30,5%	5 835	48,0%	5 747	60,9%	(35,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	1 731	13 369	-	(423)	-	12 946	-	334	-	-
Transfers and subsidies - capital (monetary allocations)	28 929	12 046	41,6%	1 079	3,7%	13 125	45,4%	21 029	101,6%	(94,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 660	25 415		656		26 071		21 363		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 660	25 415		656		26 071		21 363		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 660	25 415		656		26 071		21 363		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 660	25 415		656		26 071		21 363		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	26 347	6 185	23,5%	8 074	30,6%	14 259	54,1%	16 173	150,0%	(50,1%)
National Government	25 156	6 161	24,5%	7 234	28,8%	13 395	53,2%	13 743	149,5%	(47,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 156	6 161	24,5%	7 234	28,8%	13 395	53,2%	13 743	149,5%	(47,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 191	24	2,1%	840	70,5%	864	72,5%	2 430	159,3%	(65,4%)
Capital Expenditure Functional	26 347	6 205	23,6%	8 130	30,9%	14 335	54,4%	16 173	150,0%	(49,7%)
Municipal governance and administration	209	44	21,0%	156	74,9%	200	95,9%	980	68,4%	(84,1%)
Executive and Council	-	-	-	-	-	-	-	76	-	(100,0%)
Finance and administration	209	44	21,0%	156	74,9%	200	95,9%	904	63,1%	(82,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	417	-	-	-	-	-	-	18	19,8%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	417	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	18	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 039	4 549	30,2%	5 867	39,0%	10 416	69,3%	8 086	204,3%	(27,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 039	4 549	30,2%	5 867	39,0%	10 416	69,3%	8 086	204,3%	(27,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 682	1 612	15,1%	2 107	19,7%	3 719	34,8%	6 196	95,8%	(66,0%)
Energy sources	10 682	1 612	15,1%	2 107	19,7%	3 719	34,8%	6 196	95,8%	(66,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	893	-	(100,0%)

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	157 725	82 535	52,3%	50 104	31,8%	132 640	84,1%	78 483	50,1%	(36,2%)
Property rates	41 453	(4 039)	(9,7%)	(1 455)	(3,5%)	(5 494)	(13,3%)	464	(4,0%)	(413,3%)
Service charges	20 571	67 835	329,8%	47 412	230,5%	115 247	560,2%	80 310	579,5%	(41,0%)

Other revenue	18 568	23	,1%	17	,1%	40	,2%	38	(29,5%)	(55,2%)
Transfers and Subsidies - Operational	46 502	18 717	40,2%	4 130	8,9%	22 847	49,1%	(2 329)	(41,8%)	(277,3%)
Transfers and Subsidies - Capital	28 929	-	-	-	-	-	-	(0)	(11,4%)	(100,0%)
Interest	1 703	-	-	-	-	-	-	-	(28,1%)	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(129 725)	(34 153)	26,3%	(31 116)	24,0%	(65 269)	50,3%	(36 198)	54,3%	(14,0%)
Suppliers and employees	(129 725)	(34 153)	26,3%	(31 116)	24,0%	(65 269)	50,3%	(36 198)	54,3%	(14,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	28 000	48 382	172,8%	18 989	67,8%	67 371	240,6%	42 285	33,6%	(55,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(30 299)	(12 653)	41,8%	(4 967)	16,4%	(17 620)	58,2%	(11 871)	45,2%	(58,2%)
Capital assets	(30 299)	(12 653)	41,8%	(4 967)	16,4%	(17 620)	58,2%	(11 871)	45,2%	(58,2%)
Net Cash from(used) Investing Activities	(30 299)	(12 653)	41,8%	(4 967)	16,4%	(17 620)	58,2%	(11 871)	45,2%	(58,2%)
Cash Flow from Financing Activities										
Receipts	-	1	-	2	-	3	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	2	-	3	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	1	-	2	-	3	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(2 299)	35 730	(1 554,1%)	14 024	(610,0%)	49 754	(2 164,1%)	30 414	147,5%	(53,9%)
Cash/cash equivalents at the year begin:	3 682	4 426	120,2%	40 254	1 093,4%	4 426	120,2%	(26 556)	99,3%	(251,6%)
Cash/cash equivalents at the year end:	1 383	40 254	2 911,4%	54 275	3 925,5%	54 275	3 925,5%	3 247	17,7%	1 571,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 142	13,0%	671	7,7%	593	6,7%	6 371	72,7%	8 767	7,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 727	6,1%	2 977	4,8%	2 174	3,5%	52 585	85,6%	61 463	54,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	194	4,2%	135	2,9%	118	2,5%	4 209	90,4%	4 656	4,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	101	6,5%	59	3,8%	42	2,7%	1 337	86,9%	1 538	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 126	3,2%	248	,7%	1 051	3,0%	32 746	93,1%	35 171	31,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	755	167,1%	62	13,7%	-	-	(365)	(80,7%)	452	4%	-	-	-	-
Total By Income Source	7 044	6,3%	4 152	3,7%	3 968	3,5%	96 883	86,5%	112 047	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 954	8,1%	2 251	6,2%	1 646	4,5%	29 567	81,2%	36 418	32,5%	-	-	-	-
Commercial	705	16,1%	212	4,8%	198	4,5%	3 270	74,6%	4 385	3,9%	-	-	-	-
Households	973	4,4%	559	2,5%	648	2,9%	19 873	90,1%	22 053	19,7%	-	-	-	-
Other	2 412	4,9%	1 130	2,3%	1 476	3,0%	44 174	89,8%	49 192	43,9%	-	-	-	-
Total By Customer Group	7 044	6,3%	4 152	3,7%	3 968	3,5%	96 883	86,5%	112 047	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 333	15,4%	4 826	22,3%	(821)	(3,8%)	14 316	66,1%	21 654	76,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	849	41,2%	(49)	(2,4%)	448	21,7%	814	39,5%	2 061	7,2%
Auditor-General	(47)	(1,7%)	1 487	52,3%	(179)	(6,3%)	1 585	55,7%	2 845	10,0%
Other	(353)	(18,5%)	19	1,0%	1 692	88,6%	552	28,9%	1 910	6,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 782	13,3%	6 284	22,1%	1 140	4,0%	17 266	60,6%	28 471	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	182 301	65 968	36,2%	55 840	30,6%	121 808	66,8%	55 541	59,2%	,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 154	388	18,0%	387	18,0%	775	36,0%	(3 258)	37,2%	(111,9%)
Sale of Goods and Rendering of Services	374	264	70,6%	264	70,6%	528	141,2%	108	16,4%	145,3%
Agency services	200	250	124,9%	155	77,7%	405	202,6%	197	308,7%	(21,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 500	520	34,7%	458	30,5%	978	65,2%	821	117,9%	(44,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	29	127,6%	10	42,2%	39	169,8%	6	44,5%	48,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	46 713	12 373	26,5%	12 382	26,5%	24 754	53,0%	18 754	43,1%	(34,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	301	290	96,6%	214	71,3%	505	167,9%	(25)	(3,0%)	(964,7%)
Licences or permits	2 677	165	6,2%	166	6,2%	331	12,4%	(103)	(4,1%)	(261,6%)
Transfer and subsidies - Operational	128 259	51 144	39,9%	41 254	32,2%	92 399	72,0%	41 858	73,4%	(1,4%)
Interest	-	544	-	549	-	1 094	-	(2 820)	-	(119,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	2	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	155 685	28 069	18,0%	40 023	25,7%	68 092	43,7%	34 090	40,9%	17,4%
Employee related costs	33 625	7 629	22,7%	15 584	46,3%	23 212	69,0%	6 307	57,5%	147,1%
Remuneration of councillors	12 707	2 079	16,4%	2 031	16,0%	4 109	32,3%	-	16,6%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	250	27	10,6%	87	35,0%	114	45,6%	40	19,3%	116,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 000	3 891	11,1%	6 498	18,6%	10 390	29,7%	4 430	21,1%	46,7%
Interest	5 300	354	6,7%	357	6,7%	711	13,4%	455	37,8%	(21,5%)
Contracted services	39 072	7 810	20,0%	6 473	16,6%	14 284	36,6%	15 984	70,9%	(59,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	130	-	30	-	160	-	-	-	(100,0%)
Operational costs	29 731	6 149	20,7%	8 963	30,1%	15 112	50,8%	6 874	32,3%	30,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 616	37 899	-	15 816	-	53 715	-	21 452	-	-
Transfers and subsidies - capital (monetary allocations)	37 345	6 711	18,0%	10 827	29,0%	17 538	47,0%	10 089	56,4%	7,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 961	44 609		26 644		71 253		31 541		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 961	44 609		26 644		71 253		31 541		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 961	44 609		26 644		71 253		31 541		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 961	44 609		26 644		71 253		31 541		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	77 395	3 937	5,1%	8 806	11,4%	12 744	16,5%	13 142	44,3%	(33,0%)
National Government	13 500	802	5,9%	3 500	25,9%	4 302	31,9%	12 146	48,7%	(71,2%)
Provincial Government	11 250	1 158	10,3%	4 388	39,0%	5 545	49,3%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 750	1 960	7,9%	7 888	31,9%	9 847	39,8%	12 146	48,7%	(35,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 645	1 978	3,8%	919	1,7%	2 896	5,5%	995	34,4%	(7,7%)
Capital Expenditure Functional	86 901	7 058	8,1%	10 164	11,7%	17 222	19,8%	13 444	37,7%	(24,4%)
Municipal governance and administration	4 435	588	13,3%	(6)	(,1%)	582	13,1%	54	7,1%	(110,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 435	588	13,3%	(6)	(,1%)	582	13,1%	54	7,1%	(110,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	78 650	6 216	7,9%	9 727	12,4%	15 942	20,3%	13 324	42,4%	(27,0%)
Planning and Development	78 650	6 216	7,9%	9 727	12,4%	15 942	20,3%	13 324	42,4%	(27,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 815	255	6,7%	443	11,6%	698	18,3%	66	1,9%	571,0%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 815	255	6,7%	443	11,6%	698	18,3%	66	1,9%	571,0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	284 836	10 418	3,7%	6 781	2,4%	17 199	6,0%	7 604	6,7%	(10,8%)
Property rates	46 713	7 063	15,1%	9 413	20,2%	16 476	35,3%	6 068	19,8%	55,1%
Service charges	2 154	100	4,6%	130	6,0%	230	10,7%	101	7,2%	28,9%

Other revenue	71 765	2 829	3,9%	(3 159)	(4,4%)	(330)	(,5%)	650	11,1%	(585,9%)
Transfers and Subsidies - Operational	126 859	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	37 345	-	-	-	-	-	-	-	-	-
Interest	-	425	-	398	-	823	-	785	106,5%	(49,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(59 273)	(7 429)	12,5%	(7 743)	13,1%	(15 172)	25,6%	(13 977)	26,3%	(44,6%)
Suppliers and employees	(59 273)	(7 075)	11,9%	(7 014)	11,8%	(14 088)	23,8%	(12 561)	24,6%	(44,2%)
Finance charges	-	(354)	-	(729)	-	(1 084)	-	(1 416)	-	(48,5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	225 563	2 988	1,3%	(962)	(,4%)	2 027	,9%	(6 374)	(8,4%)	(84,9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(3 980)	-	(10 328)	-	(14 307)	-	(10 394)	-	(,6%)
Capital assets	-	(3 980)	-	(10 328)	-	(14 307)	-	(10 394)	-	(,6%)
Net Cash from/(used) Investing Activities	-	(3 980)	-	(10 328)	-	(14 307)	-	(10 394)	-	(,6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	(1 299)	-	(1 299)	-	(2 598)	-	(50,0%)
Repayment of borrowing	-	-	-	(1 299)	-	(1 299)	-	(2 598)	-	(50,0%)
Net Cash from/(used) Financing Activities	-	-	-	(1 299)	-	(1 299)	-	(2 598)	-	(50,0%)
Net Increase/(Decrease) in cash held	225 563	(991)	(,4%)	(12 588)	(5,6%)	(13 579)	(6,0%)	(19 365)	(20,1%)	(35,0%)
Cash/cash equivalents at the year begin:	19 594	21 013	107,2%	19 648	100,3%	21 013	107,2%	10 635	248,6%	84,7%
Cash/cash equivalents at the year end:	245 157	19 648	8,0%	7 060	2,9%	7 060	2,9%	(8 730)	(5,9%)	(180,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 903	4,2%	3 545	3,9%	3 376	3,7%	81 016	88,2%	91 840	85,7%	(160)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	147	1,6%	140	1,5%	135	1,5%	8 629	95,3%	9 051	8,4%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	185	3,1%	184	3,1%	180	3,0%	5 450	90,8%	5 999	5,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	286	100,0%	286	,3%	(1)	(,3%)	-	-
Total By Income Source	4 236	4,0%	3 869	3,6%	3 691	3,4%	95 380	89,0%	107 176	100,0%	(162)	(,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 200	5,9%	2 131	5,7%	2 075	5,6%	30 661	82,7%	37 068	34,6%	(43)	(,1%)	-	-
Commercial	1 007	4,4%	763	3,3%	707	3,1%	20 344	89,1%	22 821	21,3%	(24)	(,1%)	-	-
Households	1 028	2,2%	975	2,1%	909	1,9%	44 375	93,8%	47 287	44,1%	(96)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 236	4,0%	3 869	3,6%	3 691	3,4%	95 380	89,0%	107 176	100,0%	(162)	(,2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	488	5,9%	1 297	15,7%	156	1,9%	6 335	76,5%	8 276	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	488	5,9%	1 297	15,7%	156	1,9%	6 335	76,5%	8 276	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	326 855	109 196	33,4%	89 946	27,5%	199 142	60,9%	86 453	57,2%	4,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	28 505	5 193	18,2%	8 368	29,4%	13 561	47,6%	6 659	30,5%	25,7%
Service charges - Waste Water Management	8 900	2 185	24,5%	3 060	34,4%	5 245	58,9%	2 440	31,6%	25,4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	422	2	,5%	16	3,7%	18	4,2%	-	3,8%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 377	1 687	6,9%	2 064	8,5%	3 751	15,4%	1 346	16,9%	53,3%
Interest earned from Current and Non Current Assets	8 100	1 341	16,6%	1 876	23,2%	3 217	39,7%	1 685	50,5%	11,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 000	6	,2%	6	,2%	12	,4%	6	21,5%	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 142	595	52,1%	229	20,1%	824	72,2%	181	2,5%	26,4%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	13	-	13	-	26	-	26	-	(50,0%)
Transfer and subsidies - Operational	252 410	98 174	38,9%	74 054	29,3%	172 229	68,2%	74 109	68,7%	(,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	259	-	259	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	304 149	70 328	23,1%	103 704	34,1%	174 032	57,2%	94 462	63,9%	9,8%
Employee related costs	135 832	39 337	29,0%	38 726	28,5%	78 063	57,5%	39 227	58,7%	(1,3%)
Remuneration of councillors	9 657	2 098	21,7%	2 630	27,2%	4 728	49,0%	2 737	40,6%	(3,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	20 000	2 117	10,6%	9 245	46,2%	11 361	56,8%	4 632	72,2%	99,6%
Debt impairment	8 678	-	-	3 616	41,7%	3 616	41,7%	-	(93,3%)	(100,0%)
Depreciation and amortisation	18 726	5 479	29,3%	5 479	29,3%	10 958	58,5%	5 210	54,2%	5,2%
Interest	-	1 205	-	958	-	2 163	-	437	550,0%	119,4%
Contracted services	63 679	12 575	19,7%	27 612	43,4%	40 187	63,1%	29 918	130,8%	(7,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	546	-	-	-	546	-	-	-	-
Operational costs	47 578	6 972	14,7%	15 438	32,4%	22 411	47,1%	12 302	54,1%	25,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 706	38 868	-	(13 758)	-	25 110	-	(8 009)	-	-
Transfers and subsidies - capital (monetary allocations)	145 873	24 696	16,9%	89 244	61,2%	113 939	78,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	168 579	63 564		75 485		139 049		(8 009)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	168 579	63 564		75 485		139 049		(8 009)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	168 579	63 564		75 485		139 049		(8 009)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	168 579	63 564		75 485		139 049		(8 009)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	126 846	39 213	30,9%	36 248	28,6%	75 461	59,5%	29 508	51,9%	22,8%
National Government	126 846	39 213	30,9%	36 094	28,5%	75 307	59,4%	29 150	51,9%	23,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 846	39 213	30,9%	36 094	28,5%	75 307	59,4%	29 150	51,9%	23,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	154	-	154	-	359	48,5%	(57,0%)
Capital Expenditure Functional	126 846	39 213	30,9%	36 248	28,6%	75 461	59,5%	29 508	51,9%	22,8%
Municipal governance and administration	-	-	-	-	-	-	-	24	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	24	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	143,4%	-
Community and Social Services	-	-	-	-	-	-	-	-	143,4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 070	1 950	63,5%	154	5,0%	2 104	68,5%	9 918	272,6%	(98,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 070	1 950	63,5%	154	5,0%	2 104	68,5%	9 918	272,6%	(98,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	123 776	37 263	30,1%	36 094	29,2%	73 358	59,3%	19 567	36,7%	84,5%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	93 196	33 153	35,6%	31 705	34,0%	64 858	69,6%	19 435	46,0%	63,1%
Waste Water Management	30 580	4 110	13,4%	4 389	14,4%	8 499	27,8%	132	13,2%	3 228,2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	467 257	82 999	17,8%	53 710	11,5%	136 708	29,3%	15 327	27,5%	250,4%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	31 120	17	,1%	22	,1%	39	,1%	55	,6%	(59,6%)

Other revenue	29 612	419	1,4%	254	9%	684	2,3%	214	2,5%	23,7%
Transfers and Subsidies - Operational	252 562	60 411	23,9%	49 475	19,6%	109 886	43,5%	12 002	30,8%	312,2%
Transfers and Subsidies - Capital	145 873	20 000	13,7%	-	-	20 000	13,7%	-	27,8%	-
Interest	8 100	2 151	26,6%	3 949	48,7%	6 099	75,3%	3 056	104,1%	29,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(290 598)	(40 266)	13,9%	(40 535)	13,9%	(80 800)	27,8%	(46 015)	(,5%)	(11,9%)
Suppliers and employees	(290 598)	(40 266)	13,9%	(40 535)	13,9%	(80 800)	27,8%	(46 015)	(,5%)	(11,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	176 659	42 733	24,2%	13 175	7,5%	55 908	31,6%	(30 688)	62,4%	(142,9%)
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	(145 873)	-	-	-	-	-	-	-	-	-
Capital assets	(145 873)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(145 873)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	30 786	42 733	138,8%	13 175	42,8%	55 908	181,6%	(30 688)	192,4%	(142,9%)
Cash/cash equivalents at the year begin:	62 412	16 759	26,9%	122 450	196,2%	16 759	26,9%	213 051	(42,5%)	(142,5%)
Cash/cash equivalents at the year end:	93 198	122 450	131,4%	135 626	145,5%	135 626	145,5%	182 363	130,8%	(25,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 603	4,8%	2 594	4,8%	3 819	7,1%	44 723	83,2%	53 739	52,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	926	3,5%	920	3,5%	1 495	5,7%	23 009	87,3%	26 349	25,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	731	3,3%	721	3,2%	629	2,8%	20 142	90,6%	22 223	21,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	,8%	(34)	11,3%	(34)	11,3%	(227)	76,5%	(296)	(,3%)	-	-	-	-
Total By Income Source	4 257	4,2%	4 200	4,1%	5 909	5,8%	87 647	85,9%	102 014	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	336	2,4%	334	2,3%	315	2,2%	13 268	93,1%	14 252	14,0%	-	-	-	-
Commercial	245	3,7%	212	3,2%	252	3,9%	5 845	89,2%	6 555	6,4%	-	-	-	-
Households	2 445	3,3%	2 452	3,4%	4 184	5,7%	63 922	87,6%	73 003	71,6%	-	-	-	-
Other	1 232	15,0%	1 202	14,7%	1 158	14,1%	4 612	56,2%	8 205	8,0%	-	-	-	-
Total By Customer Group	4 257	4,2%	4 200	4,1%	5 909	5,8%	87 647	85,9%	102 014	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 172	4,0%	3 152	4,0%	5 026	6,3%	67 957	85,7%	79 307	53,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 679	21,8%	427	5,5%	280	3,6%	5 310	69,0%	7 696	5,2%
Auditor-General	1 870	49,1%	9	,2%	1 848	48,5%	86	2,2%	3 813	2,6%
Other	10 868	18,8%	2 821	4,9%	2 185	3,8%	41 854	72,5%	57 728	38,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 590	11,8%	6 408	4,3%	9 339	6,3%	115 206	77,6%	148 544	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	248 838	78 242	31,4%	46 201	18,6%	124 443	50,0%	55 550	58,9%	(16,8%)
Exchange Revenue										
Service charges - Electricity	64 621	12 233	18,9%	6 976	10,8%	19 210	29,7%	10 943	38,5%	(36,2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 067	960	23,6%	640	15,7%	1 600	39,3%	780	43,4%	(17,9%)
Sale of Goods and Rendering of Services	284	29	10,1%	13	4,5%	41	14,5%	15	13,3%	(15,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 828	1 427	20,9%	955	14,0%	2 382	34,9%	1 409	43,1%	(32,3%)
Interest earned from Current and Non Current Assets	3 240	283	8,7%	108	3,3%	391	12,1%	170	18,6%	(36,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	447	26,8%	305	18,3%	752	45,1%	(1 219)	54,8%	(125,0%)
Licence and permits	804	55	6,9%	41	5,1%	96	11,9%	89	21,0%	(54,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 306	2 029	19,7%	19	,2%	2 048	19,9%	51	2,0%	(61,9%)
Non-Exchange Revenue										
Property rates	35 964	8 358	23,2%	4 123	11,5%	12 482	34,7%	4 620	73,3%	(10,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 553	607	17,1%	164	4,6%	771	21,7%	620	28,0%	(73,6%)
Licences or permits	1 367	243	17,8%	135	9,9%	378	27,6%	178	33,4%	(24,0%)
Transfer and subsidies - Operational	112 000	50 333	44,9%	31 865	28,5%	82 198	73,4%	36 636	74,2%	(13,0%)
Interest	4 138	1 238	29,9%	864	20,9%	2 102	50,8%	1 257	58,5%	(31,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	(7)	-	(7)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	226 057	52 757	23,3%	44 025	19,5%	96 782	42,8%	44 159	39,5%	(,3%)
Employee related costs	89 224	22 163	24,8%	14 793	16,6%	36 956	41,4%	21 232	48,4%	(30,3%)
Remuneration of councillors	9 283	2 141	23,1%	1 801	19,4%	3 942	42,5%	1 888	36,2%	(4,6%)
Bulk purchases - electricity	50 716	16 253	32,0%	7 955	15,7%	24 208	47,7%	9 969	51,4%	(20,2%)
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	4 411	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 506	-	-	7 134	34,8%	7 134	34,8%	-	-	(100,0%)
Interest	1 562	121	7,7%	415	26,6%	536	34,3%	113	9,0%	268,2%
Contracted services	29 091	9 075	31,2%	6 054	20,8%	15 129	52,0%	5 968	37,0%	1,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 282	926	21,6%	324	7,6%	1 250	29,2%	167	3,9%	93,9%
Operational costs	16 981	2 079	12,2%	5 549	32,7%	7 627	44,9%	4 822	37,4%	15,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 781	25 485	-	2 176	-	27 661	-	11 391	-	-
Transfers and subsidies - capital (monetary allocations)	21 420	5 279	24,6%	3 884	18,1%	9 163	42,8%	7 739	69,9%	(49,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 201	30 764	-	6 060	-	36 824	-	19 130	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 201	30 764	-	6 060	-	36 824	-	19 130	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 201	30 764	-	6 060	-	36 824	-	19 130	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 201	30 764	-	6 060	-	36 824	-	19 130	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	18 143	4 324	23,8%	2 535	14,0%	6 859	37,8%	6 491	71,4%	(60,9%)
National Government	17 297	4 324	25,0%	3 287	19,0%	7 611	44,0%	6 491	75,2%	(49,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 297	4 324	25,0%	3 287	19,0%	7 611	44,0%	6 491	75,2%	(49,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	846	-	-	(752)	(88,8%)	(752)	(88,8%)	-	22,9%	(100,0%)
Capital Expenditure Functional	18 143	4 324	23,8%	2 535	14,0%	6 859	37,8%	6 491	71,4%	(60,9%)
Municipal governance and administration	846	-	-	(752)	(88,8%)	(752)	(88,8%)	-	22,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	846	-	-	(752)	(88,8%)	(752)	(88,8%)	-	22,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 297	4 324	25,0%	3 287	19,0%	7 611	44,0%	5 197	81,9%	(36,7%)
Planning and Development	17 297	4 324	25,0%	3 287	19,0%	7 611	44,0%	5 197	81,9%	(36,7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	1 295	59,2%	(100,0%)
Energy sources	-	-	-	-	-	-	-	1 295	59,2%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	249 112	23 745	9,5%	203 805	81,8%	227 550	91,3%	22 013	39,4%	825,8%
Property rates	26 404	8 975	34,0%	17 241	65,3%	26 216	99,3%	7 355	32,1%	134,4%
Service charges	58 185	8 241	14,2%	17 148	29,5%	25 389	43,6%	13 311	44,9%	28,8%

Other revenue	30 080	3 863	12,8%	57 534	191,3%	61 397	204,1%	(1 319)	11,5%	(4 463,3%)
Transfers and Subsidies - Operational	112 395	2	-	81 056	72,1%	81 058	72,1%	-	41,7%	(100,0%)
Transfers and Subsidies - Capital	21 420	-	-	19 000	88,7%	19 000	88,7%	-	44,6%	(100,0%)
Interest	627	2 665	425,0%	11 826	1 886,1%	14 491	2 311,1%	2 666	139,3%	343,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(209 990)	(58 646)	27,9%	(63 275)	30,1%	(121 921)	58,1%	(51 653)	50,1%	22,5%
Suppliers and employees	(209 990)	(58 646)	27,9%	(63 275)	30,1%	(121 921)	58,1%	(51 653)	50,1%	22,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 122	(34 901)	(89,2%)	140 530	359,2%	105 630	270,0%	(29 640)	(39,0%)	(574,1%)
Cash Flow from Investing Activities										
Receipts	9 123	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 123	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(20 864)	-	-	-	-	-	-	-	-	-
Capital assets	(20 864)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(11 742)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	27 380	(34 901)	(127,5%)	140 530	513,3%	105 630	385,8%	(29 640)	(150,8%)	(574,1%)
Cash/cash equivalents at the year begin:	11 144	5 867	52,7%	(29 339)	(263,3%)	5 867	52,7%	20 280	(244,7%)	(244,7%)
Cash/cash equivalents at the year end:	38 524	(29 339)	(76,2%)	111 191	288,6%	111 191	288,6%	(9 415)	(29,1%)	(1 281,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 431	26,2%	1 631	9,6%	1 317	7,8%	9 545	56,4%	16 925	6,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 370	1,5%	1 006	1,1%	2 269	2,4%	88 111	95,0%	92 757	35,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	916	1,0%	884	1,0%	868	1,0%	86 661	97,0%	89 329	34,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	4,0%	9	3,4%	9	3,4%	240	89,1%	269	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	933	1,5%	910	1,5%	898	1,5%	57 936	95,5%	60 677	23,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	45,2%	(2)	191,6%	(0)	26,6%	2	(163,4%)	(1)	-	-	-	-	-
Total By Income Source	7 661	2,9%	4 439	1,7%	5 362	2,1%	242 495	93,3%	259 957	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	696	1,4%	613	1,3%	1 375	2,8%	45 932	94,5%	48 617	18,7%	-	-	-	-
Commercial	2 621	5,8%	1 431	3,2%	839	1,8%	40 464	89,2%	45 354	17,4%	-	-	-	-
Households	1 806	1,2%	1 661	1,1%	1 677	1,2%	139 943	96,5%	145 087	55,8%	-	-	-	-
Other	2 538	12,1%	733	3,5%	1 471	7,0%	16 156	77,3%	20 899	8,0%	-	-	-	-
Total By Customer Group	7 661	2,9%	4 439	1,7%	5 362	2,1%	242 495	93,3%	259 957	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	54	100,0%	54	3%
Bulk Water	-	-	-	-	-	-	449	100,0%	449	2,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 222	40,8%	-	-	-	-	1 776	59,2%	2 999	16,1%
Auditor-General	1 122	100,0%	-	-	-	-	-	-	1 122	6,0%
Other	4 547	32,5%	-	-	4 953	35,4%	4 507	32,2%	14 006	75,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 891	37,0%	-	-	4 953	26,6%	6 786	36,4%	18 629	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	384 652	115 223	30,0%	112 947	29,4%	228 170	59,3%	104 899	64,6%	7,7%
Exchange Revenue										
Service charges - Electricity	85 191	17 795	20,9%	19 511	22,9%	37 306	43,8%	17 156	63,0%	13,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 061	3 130	24,0%	3 130	24,0%	6 260	47,9%	3 002	52,1%	4,3%
Sale of Goods and Rendering of Services	545	202	37,1%	154	28,2%	356	65,3%	140	68,8%	9,6%
Agency services	1 340	398	29,7%	250	18,7%	648	48,4%	265	48,8%	(5,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 271	83	6,5%	51	4,0%	134	10,5%	1	,1%	8 255,1%
Interest earned from Current and Non Current Assets	5 157	1 089	21,1%	482	9,3%	1 571	30,5%	1 082	54,1%	(55,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	773	83	10,7%	224	29,0%	307	39,7%	132	37,4%	69,1%
Licence and permits	1 858	424	22,8%	427	23,0%	850	45,8%	430	48,5%	(,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 053	551	6,1%	2 868	31,7%	3 420	37,8%	241	18,6%	1 092,4%
Non-Exchange Revenue										
Property rates	50 378	5 045	10,0%	15 119	30,0%	20 165	40,0%	14 081	38,9%	7,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 798	80	4,5%	41	2,3%	121	6,7%	237	30,0%	(82,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	213 157	86 175	40,4%	70 486	33,1%	156 661	73,5%	67 838	73,8%	3,9%
Interest	1 070	169	15,8%	203	19,0%	372	34,8%	296	58,5%	(31,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	380 390	93 469	24,6%	93 935	24,7%	187 404	49,3%	94 275	52,9%	(,4%)
Employee related costs	155 346	37 946	24,4%	37 957	24,4%	75 903	48,9%	34 815	48,6%	9,0%
Remuneration of councillors	11 902	2 933	24,6%	3 320	27,9%	6 253	52,5%	2 725	44,4%	21,8%
Bulk purchases - electricity	53 440	11 215	21,0%	9 264	17,3%	20 479	38,3%	13 132	51,0%	(29,5%)
Inventory consumed	25 142	13 231	52,6%	11 183	44,5%	24 414	97,1%	10 661	86,2%	4,9%
Debt impairment	6 117	1 529	25,0%	1 529	25,0%	3 059	50,0%	1 465	50,0%	4,4%
Depreciation and amortisation	27 005	6 500	24,1%	6 614	24,5%	13 114	48,6%	6 501	50,0%	1,7%
Interest	1 703	-	-	-	-	-	-	-	-	-
Contracted services	46 140	7 748	16,8%	15 997	34,7%	23 745	51,5%	10 850	48,2%	47,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	53 595	12 367	23,1%	8 072	15,1%	20 439	38,1%	14 127	67,5%	(42,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 262	21 754	-	19 012	-	40 766	-	10 624	-	-
Transfers and subsidies - capital (monetary allocations)	52 812	13 172	25,0%	16 427	31,2%	29 599	56,3%	16 804	51,3%	(2,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 873	34 926	-	35 439	-	70 364	-	27 428	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	56 873	34 926	-	35 439	-	70 364	-	27 428	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 873	34 926	-	35 439	-	70 364	-	27 428	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 873	34 926	-	35 439	-	70 364	-	27 428	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	55 754	13 083	23,5%	18 878	33,9%	31 961	57,3%	20 756	58,3%	(9,0%)
National Government	28 358	8 440	29,8%	5 826	20,5%	14 266	50,3%	8 763	37,5%	(33,5%)
Provincial Government	17 391	4 388	25,2%	9 725	55,9%	14 112	81,1%	4 037	65,5%	140,9%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 749	12 827	28,0%	15 551	34,0%	28 378	62,0%	12 800	42,7%	21,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 004	255	2,6%	3 327	33,3%	3 582	35,8%	7 956	171,0%	(58,2%)
Capital Expenditure Functional	55 754	13 083	23,5%	18 878	33,9%	31 961	57,3%	20 756	58,3%	(9,0%)
Municipal governance and administration	4 776	255	5,3%	3 346	70,1%	3 602	75,4%	587	22,7%	470,0%
Executive and Council	150	-	-	-	-	-	-	-	-	-
Finance and administration	4 626	255	5,5%	3 346	72,3%	3 602	77,9%	587	22,7%	470,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	34 541	6 987	20,2%	13 143	38,1%	20 130	58,3%	9 095	51,0%	44,5%
Community and Social Services	7 628	504	6,6%	344	4,5%	847	11,1%	365	8,1%	(6,0%)
Sport And Recreation	26 913	6 483	24,1%	12 800	47,6%	19 283	71,6%	8 730	71,5%	46,6%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 524	5 840	40,2%	2 388	16,4%	8 229	56,7%	3 741	28,4%	(36,2%)
Planning and Development	1 304	-	-	233	17,9%	233	17,9%	3 673	201,7%	(93,7%)
Road Transport	13 219	5 840	44,2%	2 155	16,3%	7 996	60,5%	68	6,1%	3 055,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 913	-	-	0	-	0	-	7 332	611,6%	(100,0%)
Energy sources	1 043	-	-	-	-	-	-	4 843	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	870	-	-	0	-	0	-	2 489	143,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	438 483	-	-	-	-	-	-	175 985	46,2%	(100,0%)
Property rates	37 842	-	-	-	-	-	-	8 558	23,6%	(100,0%)
Service charges	99 936	-	-	-	-	-	-	29 365	56,6%	(100,0%)

Other revenue	29 778	-	-	-	-	-	-	15 319	62.5%	(100.0%)
Transfers and Subsidies - Operational	213 157	-	-	-	-	-	-	87 047	42.2%	(100.0%)
Transfers and Subsidies - Capital	52 612	-	-	-	-	-	-	33 973	59.1%	(100.0%)
Interest	5 157	-	-	-	-	-	-	1 724	37.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(346 874)	(112 034)	32.3%	(126 870)	36.6%	(238 903)	68.9%	(146 916)	67.9%	(13.6%)
Suppliers and employees	(345 171)	(112 034)	32.5%	(126 870)	36.8%	(238 903)	69.2%	(146 916)	68.0%	(13.6%)
Finance charges	(1 703)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	91 609	(112 034)	(122.3%)	(126 870)	(138.5%)	(238 903)	(260.8%)	29 069	(47.9%)	(536.4%)
Cash Flow from Investing Activities										
Receipts	750	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	750	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(62 979)	-	-	-	-	-	-	(31 484)	50.2%	(100.0%)
Capital assets	(62 979)	-	-	-	-	-	-	(31 484)	50.2%	(100.0%)
Net Cash from(used) Investing Activities	(62 229)	-	-	-	-	-	-	(31 484)	50.2%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(986)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(986)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(986)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	28 393	(112 034)	(394.6%)	(126 870)	(446.8%)	(238 903)	(841.4%)	(2 415)	(853.1%)	5 154.3%
Cash/cash equivalents at the year begin:	9 409	-	-	(92 091)	(978.7%)	-	-	(45 040)	-	104.5%
Cash/cash equivalents at the year end:	37 802	(92 091)	(243.6%)	(218 961)	(579.2%)	(218 961)	(579.2%)	(46 750)	(419.1%)	368.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 025	54.7%	1 574	14.3%	277	2.5%	3 132	28.4%	11 007	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 957	3.8%	3 230	2.5%	2 655	2.1%	118 226	91.6%	129 068	38.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 141	1.2%	906	.9%	847	.9%	95 446	97.1%	98 340	29.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	3.2%	40	2.6%	26	1.7%	1 398	92.4%	1 513	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	84	.1%	81	.1%	76	.1%	86 396	99.7%	86 638	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 587	17.1%	430	4.6%	(109)	(1.2%)	7 357	79.4%	9 265	2.8%	-	-	-	-
Total By Income Source	13 842	4.1%	6 261	1.9%	3 773	1.1%	311 954	92.9%	335 831	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	52	1.6%	51	1.5%	44	1.3%	3 180	95.6%	3 328	1.0%	-	-	-	-
Commercial	6 481	7.5%	3 401	3.9%	1 839	2.1%	75 040	86.5%	86 760	25.8%	-	-	-	-
Households	6 420	2.6%	2 476	1.0%	1 752	.7%	231 962	95.6%	242 610	72.2%	-	-	-	-
Other	889	28.4%	333	10.6%	138	4.4%	1 773	56.6%	3 134	.9%	-	-	-	-
Total By Customer Group	13 842	4.1%	6 261	1.9%	3 773	1.1%	311 954	92.9%	335 831	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 275)	(123.8%)	(314)	(30.5%)	408	39.7%	2 210	214.7%	1 029	50.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 072)	(106.9%)	534	53.2%	(68)	(6.8%)	1 608	160.4%	1 003	49.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(2 346)	(115.5%)	220	10.8%	340	16.7%	3 818	187.9%	2 032	100.0%

Contact Details

Municipal Manager	Mr Mtorjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngobo (Acting)	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	1 140 642	311 666	27,3%	262 016	23,0%	573 681	50,3%	162 416	53,8%	61,3%	
Exchange Revenue											
Service charges - Electricity	441 298	91 589	20,8%	76 966	17,4%	168 544	38,2%	80 622	62,2%	(4,5%)	
Service charges - Water	59 112	12 735	21,5%	14 042	23,8%	26 777	45,3%	17 870	71,1%	(21,4%)	
Service charges - Waste Water Management	28 744	15 288	53,2%	16 315	56,8%	31 602	109,9%	8 529	58,4%	91,3%	
Service charges - Waste Management	38 869	6 218	16,0%	15 111	38,9%	21 328	54,9%	8 979	64,9%	68,3%	
Sale of Goods and Rendering of Services	38 198	1 072	2,8%	119	,3%	1 191	3,1%	801	64,8%	(85,2%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	32 913	7 339	22,3%	7 879	23,9%	15 218	46,2%	6 461	-	22,0%	
Interest earned from Current and Non Current Assets	3 795	616	16,2%	765	20,2%	1 382	36,4%	877	63,3%	(12,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	919	205	22,3%	283	30,8%	487	53,1%	230	292,5%	23,0%	
Licence and permits	7 204	1 562	21,7%	1 319	18,3%	2 881	40,0%	774	45,2%	70,4%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	107	-	502	-	609	-	61	-	723,1%	
Non-Exchange Revenue											
Property rates	167 999	39 761	23,7%	37 557	22,4%	77 318	46,0%	34 488	43,9%	8,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	30 426	1 435	4,7%	495	1,6%	1 930	6,3%	375	39,1%	31,9%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	231 418	114 730	49,6%	81 820	35,4%	196 550	84,9%	2 349	41,8%	3 383,1%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	59 747	19 009	31,8%	8 855	14,8%	27 864	46,6%	-	-	(100,0%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 166 198	268 971	23,1%	300 564	25,8%	569 536	48,8%	261 556	56,7%	14,9%	
Employee related costs	246 861	55 082	22,3%	67 557	27,4%	122 639	49,7%	61 231	54,8%	10,3%	
Remuneration of councillors	20 652	4 755	23,0%	5 431	26,3%	10 186	49,3%	5 023	48,1%	8,1%	
Bulk purchases - electricity	305 562	74 884	24,5%	73 631	24,1%	148 515	48,6%	71 202	52,0%	3,4%	
Inventory consumed	77 523	26 546	34,2%	30 828	39,8%	57 374	74,0%	16 241	79,8%	89,8%	
Debt impairment	105 016	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	146 948	37 567	25,6%	37 049	25,2%	74 615	50,8%	34 920	51,1%	6,1%	
Interest	-	5 791	-	9 853	-	15 644	-	6 512	-	51,3%	
Contracted services	170 977	47 420	27,7%	61 662	36,1%	109 082	63,8%	40 609	76,2%	51,8%	
Transfers and subsidies	-	-	-	-	-	-	-	114	-	(100,0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	92 658	16 927	18,3%	14 553	15,7%	31 480	34,0%	25 704	72,6%	(43,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(25 556)	42 694	-	(38 549)	-	4 146	-	(99 140)	-	-	
Transfers and subsidies - capital (monetary allocations)	70 392	10 120	14,4%	16 433	23,3%	26 553	37,7%	6 650	54,6%	147,1%	
Transfers and subsidies - capital (in-kind)	-	0	-	0	-	0	-	0	-	300,0%	
Surplus/(Deficit) after capital transfers and contributions	44 836	52 814	-	(22 115)	-	30 699	-	(92 490)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	44 836	52 814	-	(22 115)	-	30 699	-	(92 490)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	44 836	52 814	-	(22 115)	-	30 699	-	(92 490)	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	44 836	52 814	-	(22 115)	-	30 699	-	(92 490)	-	-	

Part 2: Capital Revenue and Expenditure

		2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
Capital Revenue and Expenditure												
Source of Finance		78 002	9 636	12,4%	27 477	35,2%	37 113	47,6%	10 551	49,9%	160,4%	
National Government		61 210	8 730	14,3%	20 341	33,2%	29 071	47,5%	9 199	53,9%	121,1%	
Provincial Government		-	-	-	627	-	627	-	1 103	148,9%	(43,1%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		61 210	8 730	14,3%	20 969	34,3%	29 699	48,5%	10 302	55,9%	103,5%	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		16 792	906	5,4%	6 509	38,8%	7 415	44,2%	249	5,7%	2 509,7%	
Capital Expenditure Functional		78 002	9 636	12,4%	27 477	35,2%	37 113	47,6%	10 838	52,3%	153,5%	
Municipal governance and administration		4 713	77	1,6%	4 707	99,9%	4 784	101,5%	249	34,4%	1 787,4%	
Executive and Council		1 330	-	-	88	6,6%	88	6,6%	-	-	(100,0%)	
Finance and administration		3 383	77	2,3%	4 620	136,6%	4 696	138,6%	227	30,2%	1 935,9%	
Internal audit		-	-	-	-	-	-	-	23	-	(100,0%)	
Community and Public Safety		12 132	5 977	49,3%	7 533	62,1%	13 511	111,4%	7 843	65,9%	(3,9%)	
Community and Social Services		12 132	5 148	42,4%	4 724	38,9%	9 872	81,4%	6 110	65,2%	(22,7%)	
Sport And Recreation		-	829	-	2 810	-	3 639	-	1 733	70,8%	62,1%	
Public Safety		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		26 617	2 989	11,2%	13 318	50,0%	16 308	61,3%	1 686	51,0%	690,1%	
Planning and Development		-	-	-	-	-	-	-	1 103	148,9%	(100,0%)	
Road Transport		26 617	2 989	11,2%	13 318	50,0%	16 308	61,3%	582	46,4%	2 186,7%	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		34 540	593	1,7%	1 918	5,6%	2 511	7,3%	1 060	22,5%	80,9%	
Energy sources		28 478	593	2,1%	1 918	6,7%	2 511	8,8%	1 060	29,4%	80,9%	
Water Management		2 512	-	-	-	-	-	-	-	-	-	
Waste Water Management		3 550	-	-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	Statement of Cash Receipts and Payments									
	2025/26							2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 115 087	298 371	26,8%	264 481	23,7%	562 851	50,5%	163 350	52,1%	61,9%
Property rates	143 920	25 878	18,0%	26 026	18,1%	51 904	36,1%	30 083	31,7%	(13,5%)
Service charges	572 599	117 160	20,5%	129 237	22,6%	246 398	43,0%	106 883	62,3%	20,9%

Other revenue	57 691	6 688	11,6%	6 109	10,6%	12 797	22,2%	8 908	77,2%	(31,4%)
Transfers and Subsidies - Operational	266 691	94 441	35,4%	79 415	29,8%	173 856	65,2%	6 331	45,0%	1 154,3%
Transfers and Subsidies - Capital	70 392	54 023	76,7%	23 455	33,3%	77 478	110,1%	10 571	73,9%	121,9%
Interest	3 795	180	4,8%	238	6,3%	419	11,0%	574	28,7%	(58,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(944 444)	(259 260)	27,5%	(232 784)	24,6%	(492 044)	52,1%	(163 310)	51,0%	42,5%
Suppliers and employees	(944 444)	(259 260)	27,5%	(232 784)	24,6%	(492 044)	52,1%	(163 310)	51,0%	42,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	170 642	39 111	22,9%	31 697	18,6%	70 807	41,5%	40	56,1%	79 368,3%
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	(78 002)	(16 056)	20,6%	(22 210)	28,5%	(38 266)	49,1%	(11 710)	61,5%	89,7%
Capital assets	(78 002)	(16 056)	20,6%	(22 210)	28,5%	(38 266)	49,1%	(11 710)	61,5%	89,7%
Net Cash from(used) Investing Activities	(78 002)	(16 056)	20,6%	(22 210)	28,5%	(38 266)	49,1%	(11 710)	61,5%	89,7%
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	92 640	23 055	24,9%	9 487	10,2%	32 541	35,1%	(11 670)	53,7%	(181,3%)
Cash/cash equivalents at the year begin:	18 177	26 791	147,4%	49 856	274,3%	26 791	147,4%	92 852	90,4%	(46,3%)
Cash/cash equivalents at the year end:	110 817	49 856	45,0%	59 343	53,6%	59 343	53,6%	81 182	59,0%	(26,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 425	8,3%	6 745	6,7%	4 039	4,0%	81 869	81,0%	101 079	16,0%	23	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 107	21,0%	11 399	11,3%	6 794	6,8%	61 210	60,9%	100 509	16,0%	10	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 187	7,0%	6 884	4,3%	5 917	3,7%	135 842	85,0%	159 830	25,4%	8	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 484	7,7%	4 602	5,4%	3 799	4,5%	69 571	82,4%	84 457	13,4%	22	-	-	-
Receivables from Exchange Transactions - Waste Management	4 233	6,2%	2 829	4,2%	2 809	4,1%	58 174	85,5%	68 046	10,8%	19	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtors Accounts	2 769	2,7%	2 693	2,7%	2 577	2,6%	92 776	92,0%	100 814	16,0%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	94	6%	23	,1%	91	6%	15 107	98,6%	15 315	2,4%	587	3,8%	-	-
Total By Income Source	54 300	8,6%	35 175	5,6%	26 027	4,1%	514 549	81,7%	630 051	100,0%	674	,1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 816	7,3%	8 113	5,5%	6 866	4,7%	121 406	82,5%	147 200	23,4%	-	-	-	-
Commercial	22 228	22,2%	12 748	12,7%	5 976	6,0%	59 210	59,1%	100 162	15,9%	519	,5%	-	-
Households	21 255	5,6%	14 314	3,7%	13 185	3,4%	333 934	87,3%	382 688	60,7%	155	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	54 300	8,6%	35 175	5,6%	26 027	4,1%	514 549	81,7%	630 051	100,0%	674	,1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 115	9,6%	9 355	3,1%	29 878	9,8%	235 344	77,5%	303 691	88,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 214	76,5%	6 988	18,9%	-	-	1 690	4,6%	36 892	10,8%
Auditor-General	1 300	100,0%	-	-	-	-	-	-	1 300	,4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	58 629	17,1%	16 342	4,8%	29 878	8,7%	237 034	69,3%	341 884	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	2 158	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	215 762	(4 645)	(2,2%)	121 822	56,5%	117 177	54,3%	3 821	2,9%	3 088,2%
Transfers and Subsidies - Capital	45 805	(15 876)	(34,7%)	91 876	200,6%	76 000	165,9%	14 769	70,0%	522,1%
Interest	1 361	-	-	296	21,7%	296	21,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(200 875)	188 944	(94,1%)	(338 371)	168,4%	(149 427)	74,4%	(5 955)	2,9%	5 582,0%
Suppliers and employees	(199 470)	188 944	(94,7%)	(338 371)	169,6%	(149 427)	74,9%	(5 955)	3,0%	5 582,0%
Finance charges	(988)	-	-	-	-	-	-	-	-	-
Transfers and grants	(418)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	99 779	168 423	168,8%	(124 492)	(124,8%)	43 931	44,0%	12 635	29,3%	(1 085,3%)
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	(49 670)	-	-	-	-	-	-	-	-	-
Capital assets	(49 670)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(49 670)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 542)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 542)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 542)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	47 567	168 423	354,1%	(124 492)	(261,7%)	43 931	92,4%	12 635	57,1%	(1 085,3%)
Cash/cash equivalents at the year begin:	385	3 877	1 006,9%	169 207	43 944,5%	3 877	1 006,9%	10 462	(75,0%)	1 517,3%
Cash/cash equivalents at the year end:	47 952	172 299	359,3%	44 715	93,3%	44 715	93,3%	23 095	46,2%	93,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 108	6,2%	2 371	4,7%	2 296	4,6%	42 554	84,6%	50 328	58,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	274	1,5%	132	,7%	113	,6%	17 471	97,1%	17 991	20,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	15	11,0%	(23)	(16,8%)	3	2,5%	142	103,3%	138	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	137	,8%	138	,8%	136	,8%	17 109	97,7%	17 520	20,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(1)	100,0%	-	-	(1)	-	-	-	-	-
Total By Income Source	3 534	4,1%	2 618	3,0%	2 548	3,0%	77 276	89,9%	85 976	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 315	6,1%	2 103	5,5%	2 100	5,5%	31 677	82,9%	38 195	44,4%	-	-	-	-
Commercial	962	3,8%	295	1,2%	242	1,0%	23 604	94,0%	25 104	29,2%	-	-	-	-
Households	235	1,0%	197	,9%	187	,8%	21 812	97,2%	22 431	26,1%	-	-	-	-
Other	22	9,0%	22	9,0%	20	7,9%	183	74,2%	247	,3%	-	-	-	-
Total By Customer Group	3 534	4,1%	2 618	3,0%	2 548	3,0%	77 276	89,9%	85 976	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	(229)	(5,0%)	(197)	(4,3%)	139	3,0%	4 874	106,2%	4 588	25,3%
Auditor-General	-	-	-	-	0	-	(0)	-	-	-
Other	(554)	(4,1%)	(236)	(1,7%)	(158)	(1,2%)	14 516	107,0%	13 568	74,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(783)	(4,3%)	(433)	(2,4%)	(19)	(,1%)	19 391	106,8%	18 156	100,0%

Contact Details

Municipal Manager	Mr M.M MNGUNI	035 831 7519
Chief Financial Officer	Ms Nonhlanhla Q Mzimela - Madwe	035 831 7500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	508 183	161 704	31,8%	143 509	28,2%	305 213	60,1%	123 250	66,9%	16,4%
Exchange Revenue										
Service charges - Electricity	110 480	25 395	23,0%	24 842	22,5%	50 237	45,5%	22 042	47,2%	12,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 114	2 806	23,2%	2 802	23,1%	5 608	46,3%	3 250	56,5%	(13,8%)
Sale of Goods and Rendering of Services	702	160	22,9%	133	19,0%	293	41,8%	268	71,9%	(50,4%)
Agency services	2 500	461	18,5%	437	17,5%	899	35,9%	408	32,7%	7,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 025	19	1,9%	82	8,0%	101	9,9%	8	4%	878,1%
Interest earned from Current and Non Current Assets	2 192	634	28,9%	396	18,1%	1 029	47,0%	347	45,7%	14,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 205	18	8%	350	15,9%	368	16,7%	267	36,5%	31,2%
Licence and permits	355	45	12,7%	16	4,6%	61	17,3%	87	-	(81,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	189	18	9,3%	39	20,7%	57	30,1%	36	3%	8,8%
Non-Exchange Revenue										
Property rates	149 885	38 476	25,7%	39 004	26,0%	77 480	51,7%	19 726	84,4%	97,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	649	108,1%	335	55,8%	983	163,9%	130	21,0%	158,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	222 882	92 007	41,3%	73 988	33,2%	165 996	74,5%	75 831	74,0%	(2,4%)
Interest	3 254	1 015	31,2%	1 084	33,3%	2 099	64,5%	849	-	27,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	580 064	158 710	27,4%	108 828	18,8%	267 538	46,1%	126 993	56,0%	(14,3%)
Employee related costs	190 207	45 730	24,0%	45 952	24,2%	91 682	48,2%	28 054	40,2%	63,8%
Remuneration of councillors	18 358	4 464	24,3%	6 336	34,5%	10 799	58,8%	3 552	44,3%	78,4%
Bulk purchases - electricity	170 966	54 283	31,8%	3 491	2,0%	57 774	33,8%	33 465	55,9%	(89,6%)
Inventory consumed	6 348	965	15,2%	1 178	18,5%	2 143	33,8%	685	61,4%	71,9%
Debt impairment	26 584	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	74 391	1 626	2,2%	10 522	14,1%	12 147	16,3%	9 401	36,1%	11,9%
Interest	-	5 609	-	(1 382)	-	4 228	-	3 244	445,1%	(142,6%)
Contracted services	45 979	26 516	57,7%	27 487	59,8%	54 004	117,5%	31 948	143,4%	(14,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 562	504	14,2%	417	11,7%	921	25,8%	-	(,1%)	(100,0%)
Operational costs	43 669	19 013	43,5%	14 828	34,0%	33 841	77,5%	16 643	46,0%	(10,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(71 882)	2 994	-	34 681	-	37 675	-	(3 744)	-	-
Transfers and subsidies - capital (monetary allocations)	44 593	16 516	37,0%	20 289	45,5%	36 805	82,5%	7 725	85,0%	162,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(27 289)	19 510		54 970		74 480		3 982		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(27 289)	19 510		54 970		74 480		3 982		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 289)	19 510		54 970		74 480		3 982		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 289)	19 510		54 970		74 480		3 982		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	52 329	19 597	37,5%	20 174	38,6%	39 771	76,0%	5 588	80,0%	261,0%
National Government	27 109	14 240	52,5%	13 422	49,5%	27 662	102,0%	3 367	63,1%	298,6%
Provincial Government	6 087	-	-	3 231	53,1%	3 231	53,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 196	14 240	42,9%	16 653	50,2%	30 893	93,1%	3 367	63,1%	394,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 133	5 357	28,0%	3 521	18,4%	8 878	46,4%	2 221	181,6%	58,5%
Capital Expenditure Functional	52 329	19 597	37,5%	20 174	38,6%	39 771	76,0%	5 588	80,0%	261,0%
Municipal governance and administration	14 952	3 458	23,1%	2 158	14,4%	5 616	37,6%	754	49,9%	186,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 952	3 458	23,1%	2 158	14,4%	5 616	37,6%	754	49,9%	186,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 952	9 414	41,0%	15 812	68,9%	25 226	109,9%	3 160	67,6%	400,4%
Community and Social Services	22 552	9 279	41,1%	12 581	55,8%	21 860	96,9%	-	63,5%	(100,0%)
Sport And Recreation	-	-	-	3 231	-	3 231	-	2 934	82,7%	10,1%
Public Safety	400	135	33,8%	-	-	135	33,8%	226	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 725	5 095	47,5%	994	9,3%	6 089	56,8%	433	30,6%	129,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 725	5 095	47,5%	994	9,3%	6 089	56,8%	433	30,6%	129,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 700	1 630	44,1%	1 210	32,7%	2 840	76,8%	1 242	288,0%	(2,6%)
Energy sources	3 700	1 630	44,1%	1 210	32,7%	2 840	76,8%	1 242	288,0%	(2,6%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	575 164	(36 979)	(6,4%)	127 809	22,2%	90 830	15,8%	47 984	67,0%	166,4%
Property rates	132 511	(23 025)	(17,4%)	4 612	3,5%	(18 413)	(13,9%)	(19 986)	12,1%	(123,1%)
Service charges	126 242	(17 400)	(13,8%)	5 440	4,3%	(11 960)	(9,5%)	(16 861)	(,2%)	(132,3%)

Other revenue	46 943	(1 488)	(3,2%)	375	8%	(1 113)	(2,4%)	(1 322)	(9%)	(128,4%)
Transfers and Subsidies - Operational	222 682	13 990	6,3%	99 705	44,8%	113 695	51,1%	75 888	119,7%	31,4%
Transfers and Subsidies - Capital	44 593	(7 000)	(15,7%)	17 186	38,5%	10 186	22,8%	11 487	189,4%	49,6%
Interest	2 192	(2 056)	(93,8%)	491	22,4%	(1 565)	(71,4%)	(1 222)	-	(140,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(503 148)	8 525	(1,7%)	(60 720)	12,1%	(52 195)	10,4%	(28 182)	8,1%	115,5%
Suppliers and employees	(503 148)	8 525	(1,7%)	(60 720)	12,1%	(52 195)	10,4%	(28 182)	8,1%	115,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	72 016	(28 454)	(39,5%)	67 089	93,2%	38 635	53,6%	19 802	623,8%	238,8%
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	(60 178)	-	-	-	-	-	-	-	-	-
Capital assets	(60 178)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(60 178)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 837	(28 454)	(240,4%)	67 089	566,8%	38 635	326,4%	19 802	(19 509,9%)	238,8%
Cash/cash equivalents at the year begin:	4 872	4 195	86,1%	(24 271)	(498,2%)	4 195	86,1%	301 104	-	(108,1%)
Cash/cash equivalents at the year end:	16 709	(24 271)	(145,3%)	42 818	256,2%	42 818	256,2%	320 907	4 626,3%	(86,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 723	19,3%	2 685	9,0%	1 924	6,5%	19 357	65,2%	29 691	9,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 213	5,3%	9 872	4,3%	10 063	4,4%	198 577	86,1%	230 724	77,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 037	7,5%	802	5,8%	569	4,1%	11 361	82,5%	13 769	4,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	10,8%	71	8,4%	66	7,7%	620	73,2%	848	3%	-	-	-	-
Interest on Arrear Debtor Accounts	454	1,9%	2 114	8,8%	415	1,7%	21 024	87,6%	24 006	8,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(5)	100,0%	(5)	-	-	-	-	-
Total By Income Source	19 519	6,5%	15 544	5,2%	13 037	4,4%	250 935	83,9%	299 033	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 849	8,4%	8 540	6,6%	6 974	5,4%	102 792	79,6%	129 155	43,2%	-	-	-	-
Commercial	3 328	11,1%	1 498	5,0%	837	2,8%	24 196	81,0%	29 859	10,0%	-	-	-	-
Households	2 488	4,9%	2 431	4,8%	2 431	4,8%	42 960	85,4%	50 309	16,8%	-	-	-	-
Other	2 854	3,2%	3 074	3,4%	2 795	3,1%	80 987	90,3%	89 710	30,0%	-	-	-	-
Total By Customer Group	19 519	6,5%	15 544	5,2%	13 037	4,4%	250 935	83,9%	299 033	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	(39 688)	(11,2%)	18 022	5,1%	16 076	4,5%	361 174	101,6%	355 584	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(39 688)	(11,2%)	18 022	5,1%	16 076	4,5%	361 174	101,6%	355 584	100,0%

Contact Details

Municipal Manager	Mr Sandle Martin: Khomo	035 874 5807
Chief Financial Officer	Mr Jabulani Henry	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	815 238	322 756	39,6%	272 026	33,4%	594 782	73,0%	278 966	67,1%	(2,5%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	63 954	12 613	19,7%	12 369	19,3%	24 982	39,1%	15 637	44,4%	(20,9%)
Service charges - Waste Water Management	18 494	4 034	21,8%	4 375	23,7%	8 410	45,5%	4 543	51,7%	(3,7%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	800	340	42,4%	200	25,0%	540	67,5%	114	19,8%	75,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	858	159	18,6%	161	18,8%	320	37,3%	188	47,7%	(14,5%)
Interest earned from Current and Non Current Assets	8 000	1 134	14,2%	1 246	15,6%	2 380	29,7%	2 670	52,8%	(53,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	504	115	22,8%	127	25,3%	242	48,1%	123	49,2%	3,6%
Licence and permits	295	59	20,1%	35	12,0%	95	32,1%	101	81,8%	(65,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 344	23	1,7%	188	14,0%	211	15,7%	235	57,3%	(20,1%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	605	125	20,7%	23	3,7%	148	24,4%	143	23,1%	(84,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	720 384	304 152	42,2%	253 302	35,2%	557 454	77,4%	255 211	69,8%	(,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	553 766	206 582	37,3%	236 113	42,6%	442 694	79,9%	270 156	57,2%	(12,6%)
Employee related costs	302 013	91 202	30,2%	87 715	29,0%	178 918	59,2%	83 054	53,4%	5,6%
Remuneration of councillors	11 640	2 564	22,0%	2 795	24,0%	5 359	46,0%	2 976	57,5%	(6,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 250	(3 157)	(30,8%)	(2 139)	(20,9%)	(5 296)	(51,7%)	4 893	21,1%	(143,7%)
Debt impairment	4 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 000	23 750	25,0%	35 825	37,7%	59 575	62,7%	36 032	61,4%	(,6%)
Interest	7 575	2 720	35,9%	2 791	36,8%	5 511	72,8%	4 043	85,9%	(31,0%)
Contracted services	87 677	46 557	53,1%	51 551	58,8%	98 108	111,9%	81 524	51,5%	(36,8%)
Transfers and subsidies	-	-	-	2	-	2	-	47	5,5%	(94,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	35 611	42 944	120,6%	57 572	161,7%	100 516	282,3%	57 586	84,9%	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	261 472	116 174	-	35 913	-	152 087	-	8 810	-	-
Transfers and subsidies - capital (monetary allocations)	916 219	142 849	15,6%	253 036	27,6%	395 885	43,2%	175 479	72,5%	44,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 177 691	259 023		288 950		547 972		184 289		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 177 691	259 023		288 950		547 972		184 289		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 177 691	259 023		288 950		547 972		184 289		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 177 691	259 023		288 950		547 972		184 289		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	742 790	121 102	16,3%	209 505	28,2%	330 607	44,5%	197 721	82,8%	6,0%
National Government	742 790	121 102	16,3%	209 505	28,2%	330 607	44,5%	197 721	83,5%	6,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	742 790	121 102	16,3%	209 505	28,2%	330 607	44,5%	197 721	83,5%	6,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	1,2%	-
Capital Expenditure Functional	742 877	121 102	16,3%	209 505	28,2%	330 607	44,5%	197 721	82,8%	6,0%
Municipal governance and administration	-	-	-	-	-	-	-	-	1,2%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	1,2%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	87	-	-	-	-	-	-	-	-	-
Community and Social Services	87	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 410	-	-	789	32,7%	789	32,7%	-	-	(100,0%)
Planning and Development	2 410	-	-	789	32,7%	789	32,7%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	740 380	121 102	16,4%	208 716	28,2%	329 818	44,5%	197 721	83,9%	5,6%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	740 380	121 102	16,4%	208 716	28,2%	329 818	44,5%	197 721	83,9%	5,6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 953 374	1 009 198	51,7%	1 145 254	58,6%	2 154 452	110,3%	684 529	114,5%	67,3%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	58 477	10 097	17,3%	11 466	19,6%	21 563	36,9%	9 676	30,1%	18,5%

Other revenue	249 778	248 029	99.3%	627 975	251.4%	876 005	350.7%	237 970	602.7%	163.9%
Transfers and Subsidies - Operational	720 384	313 182	43.5%	241 582	33.5%	554 763	77.0%	254 205	70.0%	(5.0%)
Transfers and Subsidies - Capital	916 219	436 700	47.7%	262 940	28.7%	699 640	76.4%	179 992	80.5%	46.1%
Interest	8 516	1 189	14.0%	1 292	15.2%	2 481	29.1%	2 687	50.3%	(51.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(578 653)	(503 277)	87.0%	(426 669)	73.7%	(929 946)	160.7%	(343 685)	100.0%	24.1%
Suppliers and employees	(578 653)	(503 277)	87.0%	(426 669)	73.7%	(929 946)	160.7%	(343 685)	100.3%	24.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 374 721	505 921	36.8%	718 585	52.3%	1 224 506	89.1%	340 845	130.0%	110.8%
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	(854 309)	(121 102)	14.2%	(209 505)	24.5%	(330 607)	38.7%	(197 721)	82.8%	6.0%
Capital assets	(854 309)	(121 102)	14.2%	(209 505)	24.5%	(330 607)	38.7%	(197 721)	82.8%	6.0%
Net Cash from/(used) Investing Activities	(854 309)	(121 102)	14.2%	(209 505)	24.5%	(330 607)	38.7%	(197 721)	82.8%	6.0%
Cash Flow from Financing Activities										
Receipts	-	(4)	-	1	-	(3)	-	2	(293.6%)	(46.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(4)	-	1	-	(3)	-	2	(293.6%)	(46.0%)
Payments	(17 712)	(253)	1.4%	(8 746)	49.4%	(8 999)	50.8%	(9 132)	52.0%	(4.2%)
Repayment of borrowing	(17 712)	(253)	1.4%	(8 746)	49.4%	(8 999)	50.8%	(9 132)	52.0%	(4.2%)
Net Cash from/(used) Financing Activities	(17 712)	(257)	1.5%	(8 745)	49.4%	(9 002)	50.8%	(9 130)	52.1%	(4.2%)
Net Increase/(Decrease) in cash held	502 700	384 561	76.5%	500 335	99.5%	884 897	176.0%	133 993	241.8%	273.4%
Cash/cash equivalents at the year begin:	(11 176)	20 433	(182.8%)	407 664	(3 647.7%)	20 433	(182.8%)	465 225	29.6%	(12.4%)
Cash/cash equivalents at the year end:	491 525	407 664	82.9%	908 000	184.7%	908 000	184.7%	599 219	143.7%	51.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 538	2.0%	5 213	2.3%	3 564	1.6%	211 207	94.1%	224 522	77.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 496	2.6%	1 399	2.4%	1 054	1.8%	53 447	93.1%	57 396	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	3.8%	12	2.6%	12	2.6%	430	91.0%	473	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	57	2.7%	58	2.8%	57	2.8%	1 912	91.8%	2 083	.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	.3%	9	.2%	225	5.0%	4 265	94.5%	4 512	1.6%	-	-	-	-
Total By Income Source	6 122	2.1%	6 691	2.3%	4 913	1.7%	271 260	93.9%	288 986	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 948	4.4%	2 964	6.8%	1 193	2.7%	37 730	86.1%	43 834	15.2%	-	-	-	-
Commercial	954	4.7%	596	2.9%	473	2.3%	18 228	90.0%	20 251	7.0%	-	-	-	-
Households	3 219	1.4%	3 131	1.4%	3 247	1.4%	215 303	95.7%	224 900	77.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 122	2.1%	6 691	2.3%	4 913	1.7%	271 260	93.9%	288 986	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	50	.3%	-	-	-	-	14 700	99.7%	14 750	69.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	568	9.1%	-	-	3 496	55.7%	2 212	35.2%	6 276	29.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	108	100.0%	108	.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	618	2.9%	-	-	3 496	16.5%	17 020	80.5%	21 134	100.0%

Contact Details

Municipal Manager	Mr Ronald Ntokozo Hlongwa	035 874 5506
Chief Financial Officer	Ms Shembile Mabi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	308 505	115 650	37,5%	98 341	31,9%	213 992	69,4%	93 165	68,4%	5,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	42	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	491	117	23,9%	117	23,9%	235	47,9%	117	57,5%	-
Sale of Goods and Rendering of Services	12 457	1 126	9,0%	4 316	34,6%	5 442	43,7%	8	24,1%	52 478,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 957	3 213	24,8%	1 583	12,2%	4 796	37,0%	2 884	117,4%	(45,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	486	106	21,9%	90	18,5%	196	40,4%	91	48,0%	(1,5%)
Licence and permits	2 161	694	32,1%	713	33,0%	1 408	65,1%	608	49,7%	17,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	606	177	29,2%	252	41,6%	429	70,8%	651	258,0%	(61,3%)
Non-Exchange Revenue										
Property rates	27 842	6 674	24,0%	6 676	24,0%	13 350	47,9%	6 523	43,3%	2,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 546	65	4,2%	286	18,5%	351	22,7%	247	39,7%	16,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	249 958	103 478	41,4%	84 307	33,7%	187 785	75,1%	81 994	70,4%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	(0)	-	(0)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	304 385	54 041	17,8%	61 918	20,3%	115 960	38,1%	57 091	41,2%	8,5%
Employee related costs	119 614	22 354	18,7%	26 027	21,8%	48 380	40,4%	25 272	45,4%	3,0%
Remuneration of councillors	17 363	3 833	22,1%	4 334	25,0%	8 166	47,0%	3 666	44,1%	18,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 262	259	11,5%	80	3,5%	339	15,0%	42	5,0%	90,8%
Debt impairment	9 460	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 268	4 811	17,6%	9 916	36,4%	14 727	54,0%	7 358	39,1%	34,8%
Interest	995	4	4%	213	21,4%	217	21,8%	1	2%	19 191,6%
Contracted services	65 422	9 245	14,1%	13 121	20,1%	22 365	34,2%	11 103	34,9%	18,2%
Transfers and subsidies	16 838	4 601	27,3%	2 211	13,1%	6 811	40,5%	1 346	31,7%	64,2%
Irrecoverable debts written off	-	-	-	145	-	145	12,2%	36	12,2%	302,4%
Operational costs	45 162	8 936	19,8%	5 874	13,0%	14 809	32,8%	10 838	57,0%	(45,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	(2 570)	-	(100,0%)
Surplus/(Deficit)	4 120	61 609	-	36 423	-	98 032	-	36 074	-	-
Transfers and subsidies - capital (monetary allocations)	44 096	8 481	19,2%	3 687	8,4%	12 168	27,6%	17 507	76,1%	(78,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 216	70 090		40 110		110 200		53 581		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 216	70 090		40 110		110 200		53 581		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 216	70 090		40 110		110 200		53 581		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 216	70 090		40 110		110 200		53 581		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	39 593	5 898	14,9%	4 891	12,4%	10 790	27,3%	7 830	34,4%	(37,5%)	
National Government	38 380	5 898	15,4%	4 417	11,5%	10 315	26,9%	6 512	38,0%	(32,2%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	38 380	5 898	15,4%	4 417	11,5%	10 315	26,9%	6 512	38,0%	(32,2%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 213	-	-	475	39,1%	475	39,1%	1 318	17,7%	(64,0%)	
Capital Expenditure Functional	39 593	5 898	14,9%	4 891	12,4%	10 790	27,3%	7 830	34,4%	(37,5%)	
Municipal governance and administration	474	-	-	-	-	-	-	921	28,2%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	474	-	-	-	-	-	-	921	28,2%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	4 043	202	5,0%	202	5,0%	404	10,0%	-	-	(100,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	3 913	202	5,2%	202	5,2%	404	10,3%	-	-	(100,0%)	
Public Safety	130	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	34 901	5 697	16,3%	4 215	12,1%	9 911	28,4%	6 512	36,9%	(35,3%)	
Planning and Development	435	-	-	-	-	-	-	-	-	-	
Road Transport	34 467	5 697	16,5%	4 215	12,2%	9 911	28,8%	6 512	36,9%	(35,3%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	174	-	-	475	273,1%	475	273,1%	397	15,8%	19,5%	
Energy sources	-	-	-	76	-	76	-	-	-	(100,0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	399	-	399	-	-	-	(100,0%)	
Waste Management	174	-	-	-	-	-	-	397	17,6%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	343 179	165 484	48,2%	132 454	38,6%	297 938	86,8%	119 001	79,9%	11,3%
Property rates	17 598	7 988	45,4%	2 778	15,8%	10 766	61,2%	6 386	35,9%	(56,5%)
Service charges	412	92	22,3%	166	40,4%	258	62,7%	141	98,9%	17,9%

Other revenue	18 158	122 641	675,4%	105 933	583,4%	228 573	1 258,8%	92 297	5 612,4%	14,8%
Transfers and Subsidies - Operational	249 958	2 484	1,0%	19 350	7,7%	21 834	8,7%	4 166	2,5%	364,5%
Transfers and Subsidies - Capital	44 096	29 413	66,7%	2 850	6,5%	32 263	73,2%	13 136	91,5%	(78,3%)
Interest	12 957	2 867	22,1%	1 377	10,6%	4 244	32,8%	2 875	117,2%	(52,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(272 810)	(69 916)	25,6%	(68 690)	25,2%	(138 606)	50,8%	(79 889)	69,3%	(14,0%)
Suppliers and employees	(256 025)	(69 916)	27,3%	(68 690)	26,8%	(138 606)	54,1%	(79 889)	72,7%	(14,0%)
Finance charges	(5)	-	-	-	-	-	-	-	-	-
Transfers and grants	(16 779)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	70 369	95 568	135,8%	63 764	90,6%	159 332	226,4%	39 112	113,2%	63,0%
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	(45 381)	(4 785)	10,5%	(3 687)	8,1%	(8 472)	18,7%	(13 649)	41,5%	(73,0%)
Capital assets	(45 381)	(4 785)	10,5%	(3 687)	8,1%	(8 472)	18,7%	(13 649)	41,5%	(73,0%)
Net Cash from/(used) Investing Activities	(45 381)	(4 785)	10,5%	(3 687)	8,1%	(8 472)	18,7%	(13 649)	41,5%	(73,0%)
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	24 987	90 784	363,3%	60 077	240,4%	150 861	603,8%	25 463	216,6%	135,9%
Cash/cash equivalents at the year begin:	203 497	15 191	7,5%	86 238	42,4%	15 191	7,5%	145 108		(40,6%)
Cash/cash equivalents at the year end:	228 485	86 622	37,9%	258 618	113,2%	258 618	113,2%	170 572	68,9%	51,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 176	2,9%	1 984	2,7%	1 943	2,6%	68 280	91,8%	74 384	86,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	36,0%	13	10,4%	6	4,7%	61	48,9%	125	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	3,2%	32	3,0%	30	2,8%	954	90,9%	1 050	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	188	1,8%	10 001	98,2%	10 189	11,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	154,1%	-	-	-	-	0	(54,1%)	(0)	-	-	-	-	-
Total By Income Source	2 255	2,6%	2 029	2,4%	2 167	2,5%	79 296	92,5%	85 747	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 417	3,0%	1 416	3,0%	1 403	3,0%	42 448	90,9%	46 684	54,4%	-	-	-	-
Commercial	716	2,0%	504	1,4%	650	1,8%	34 731	94,9%	36 601	42,7%	-	-	-	-
Households	4	100,0%	-	-	-	-	-	-	4	-	-	-	-	-
Other	117	4,8%	110	4,5%	115	4,7%	2 116	86,1%	2 458	2,9%	-	-	-	-
Total By Customer Group	2 255	2,6%	2 029	2,4%	2 167	2,5%	79 296	92,5%	85 747	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100,0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	169	(28,9%)	51	(8,7%)	(645)	110,3%	(159)	27,2%	(585)	(36,4%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	73	3,3%	1 837	83,8%	160	7,3%	123	5,6%	2 193	136,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	242	15,1%	1 888	117,4%	(485)	(30,2%)	(37)	(2,3%)	1 608	100,0%

Contact Details

Municipal Manager	Mr Nkosinathi Phumlani Emmuel Myeni	035 592 0680
Chief Financial Officer	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	340 292	128 214	37,7%	100 862	29,6%	229 076	67,3%	80 279	61,1%	25,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 447	1 061	23,9%	1 083	24,4%	2 144	48,2%	1 072	42,5%	1,1%
Sale of Goods and Rendering of Services	4 713	1 183	25,1%	55	1,2%	1 238	26,3%	102	4,4%	(46,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 861	756	40,6%	605	32,5%	1 361	73,2%	414	64,5%	46,3%
Interest earned from Current and Non Current Assets	1 770	990	55,9%	760	42,9%	1 750	98,9%	214	39,7%	255,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 783	941	24,9%	946	25,0%	1 887	49,9%	865	44,3%	9,4%
Licence and permits	1 200	158	13,2%	197	16,5%	356	29,7%	106	11,3%	85,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	574	208	36,2%	111	19,2%	319	55,5%	671	201,9%	(83,5%)
Non-Exchange Revenue										
Property rates	47 372	11 460	24,2%	11 500	24,3%	22 960	48,5%	11 094	52,5%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	797	232	29,1%	225	28,2%	456	57,3%	218	40,1%	3,1%
Licences or permits	230	276	120,0%	308	134,0%	584	254,0%	233	-	32,4%
Transfer and subsidies - Operational	271 405	110 061	40,6%	84 481	31,1%	194 542	71,7%	64 678	65,2%	30,6%
Interest	2 140	888	41,5%	590	27,6%	1 479	69,1%	613	49,2%	(3,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	326 146	83 619	25,6%	92 440	28,3%	176 059	54,0%	120 446	63,2%	(23,3%)
Employee related costs	182 002	44 079	24,2%	44 309	24,3%	88 388	48,6%	45 482	55,9%	(2,6%)
Remuneration of councillors	22 686	4 846	21,4%	4 846	21,4%	9 693	42,7%	5 396	54,1%	(10,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	10	-	(100,0%)
Debt impairment	12 721	6 096	47,9%	190	1,5%	6 286	49,4%	11 282	392,7%	(98,3%)
Depreciation and amortisation	39 415	9 803	24,9%	9 972	25,3%	19 775	50,2%	10 218	64,7%	(2,4%)
Interest	-	221	-	-	-	221	-	-	-	-
Contracted services	24 706	4 415	17,9%	14 523	58,8%	18 938	76,7%	15 568	61,4%	(6,7%)
Transfers and subsidies	9 202	838	9,1%	1 538	16,7%	2 377	25,8%	13 691	89,9%	(88,8%)
Irrecoverable debts written off	4 337	8	2%	3 733	86,1%	3 740	86,2%	723	38,7%	416,1%
Operational costs	31 076	13 313	42,8%	13 329	42,9%	26 641	85,7%	18 076	64,4%	(26,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 145	44 595	-	8 422	-	53 017	-	(40 168)	-	-
Transfers and subsidies - capital (monetary allocations)	55 461	5 499	9,9%	21 097	38,0%	26 596	48,0%	7 454	35,7%	183,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 606	50 094	-	29 518	-	79 613	-	(32 714)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69 606	50 094	-	29 518	-	79 613	-	(32 714)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 606	50 094	-	29 518	-	79 613	-	(32 714)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 606	50 094	-	29 518	-	79 613	-	(32 714)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	46 337	6 912	14,9%	16 479	35,6%	23 391	50,5%	164 023	73,2%	(90,0%)
National Government	44 248	5 274	11,9%	15 814	35,7%	21 088	47,7%	62 600	77,6%	(74,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 248	5 274	11,9%	15 814	35,7%	21 088	47,7%	62 600	77,6%	(74,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 089	1 638	78,4%	665	31,8%	2 302	110,2%	101 423	66,9%	(99,3%)
Capital Expenditure Functional	46 337	6 912	14,9%	16 479	35,6%	23 391	50,5%	285 855	72,6%	(94,2%)
Municipal governance and administration	2 089	106	5,1%	272	13,0%	378	18,1%	49 744	73,8%	(99,5%)
Executive and Council	-	-	-	-	-	-	-	35 523	-	(100,0%)
Finance and administration	2 089	106	5,1%	272	13,0%	378	18,1%	14 221	73,8%	(98,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 726	5 206	26,4%	7 560	38,3%	12 766	64,7%	186 667	42,3%	(96,0%)
Community and Social Services	16 439	1 559	9,5%	3 182	19,4%	4 741	28,8%	158 843	2,1%	(98,0%)
Sport And Recreation	3 287	3 647	110,9%	4 378	133,2%	8 025	244,1%	27 772	52,9%	(84,2%)
Public Safety	-	-	-	-	-	-	-	52	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 759	1 600	7,0%	8 647	38,0%	10 246	45,0%	48 911	85,3%	(82,3%)
Planning and Development	1 174	-	-	501	42,7%	501	42,7%	16 671	30,8%	(97,0%)
Road Transport	21 585	1 600	7,4%	8 146	37,7%	9 745	45,1%	32 066	125,7%	(74,6%)
Environmental Protection	-	-	-	-	-	-	-	173	-	(100,0%)
Trading Services	1 764	-	-	-	-	-	-	533	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	334	-	(100,0%)
Water Management	1 764	-	-	-	-	-	-	199	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	393 070	165 787	42,2%	227 352	57,8%	393 139	100,0%	1 038 490	164,1%	(78,1%)
Property rates	37 235	-	-	-	-	-	-	56 753	103,3%	(100,0%)
Service charges	2 500	-	-	-	-	-	-	2 371	-	(100,0%)

Other revenue	24 499	36	,1%	51	,2%	87	,4%	15 399	21,4%	(99,7%)
Transfers and Subsidies - Operational	271 605	165 751	61,0%	227 292	83,7%	393 043	144,7%	872 902	219,0%	(74,0%)
Transfers and Subsidies - Capital	55 461	-	-	-	-	-	-	90 763	-	(100,0%)
Interest	1 770	1	-	9	,5%	9	,5%	302	-	(97,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(274 312)	(34 067)	12,4%	(58 548)	21,3%	(92 614)	33,8%	(832 368)	50,4%	(93,0%)
Suppliers and employees	(273 159)	(34 067)	12,5%	(58 548)	21,4%	(92 614)	33,9%	(832 368)	50,5%	(93,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 152)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	118 758	131 720	110,9%	168 804	142,1%	300 525	253,1%	206 122	591,7%	(18,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 288)	-	-	-	-	-	-	-	-	-
Capital assets	(53 288)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(53 288)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	65 471	131 720	201,2%	168 804	257,8%	300 525	459,0%	206 122	3 043,7%	(18,1%)
Cash/cash equivalents at the year begin:	1 768	1 098	62,1%	132 819	7 511,8%	1 098	62,1%	276 763	-	(52,0%)
Cash/cash equivalents at the year end:	67 239	132 819	197,5%	301 623	448,6%	301 623	448,6%	482 885	933,1%	(37,5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 930	3,7%	2 619	3,3%	3 550	4,5%	70 488	88,6%	79 588	52,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	414	2,1%	257	1,3%	258	1,3%	18 678	95,3%	19 607	12,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	260	9,3%	147	5,3%	150	5,4%	2 230	80,0%	2 788	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	606	100,0%	606	,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	408	,8%	390	,8%	685	1,4%	48 836	97,1%	50 319	32,9%	-	-	-	-
Total By Income Source	4 012	2,6%	3 414	2,2%	4 643	3,0%	140 839	92,1%	152 908	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 323	2,5%	1 882	3,5%	2 150	4,0%	48 010	90,0%	53 365	34,9%	-	-	-	-
Commercial	1 498	6,3%	561	2,3%	1 518	6,3%	20 359	85,1%	23 935	15,7%	-	-	-	-
Households	573	,9%	546	,9%	537	,8%	61 709	97,4%	63 366	41,4%	-	-	-	-
Other	618	5,1%	425	3,5%	438	3,6%	10 760	87,9%	12 242	8,0%	-	-	-	-
Total By Customer Group	4 012	2,6%	3 414	2,2%	4 643	3,0%	140 839	92,1%	152 908	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	54	1,6%	402	11,7%	-	-	2 972	86,7%	3 427	31,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 529	20,5%	149	2,0%	-	-	5 790	77,5%	7 468	68,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 583	14,5%	550	5,1%	-	-	8 762	80,4%	10 895	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	27 141	42	2%	(57)	(2%)	(16)	(.1%)	96	.4%	(159.9%)
Transfers and Subsidies - Operational	255 243	(331 052)	(129.7%)	25 688	10.1%	(305 365)	(119.6%)	-	-	(100.0%)
Transfers and Subsidies - Capital	40 328	-	-	-	-	-	-	-	-	-
Interest	2 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(299 269)	83 468	(27.9%)	(108 763)	36.3%	(25 295)	8.5%	35 480	(23.2%)	(406.6%)
Suppliers and employees	(298 544)	83 468	(28.0%)	(108 763)	36.4%	(25 295)	8.5%	35 480	(23.2%)	(406.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(725)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	81 326	(247 543)	(304.4%)	(83 133)	(102.2%)	(330 676)	(406.6%)	35 575	62.7%	(333.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(51 055)	-	-	3 482	(6.8%)	3 482	(6.8%)	-	-	(100.0%)
Capital assets	(51 055)	-	-	3 482	(6.8%)	3 482	(6.8%)	-	-	(100.0%)
Net Cash from(used) Investing Activities	(51 055)	-	-	3 482	(6.8%)	3 482	(6.8%)	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	(299)	-	4	-	(295)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(299)	-	4	-	(295)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	(299)	-	4	-	(295)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	30 271	(247 842)	(818.7%)	(79 648)	(263.1%)	(327 489)	(1 081.9%)	35 575	163.7%	(323.9%)
Cash/cash equivalents at the year begin:	2 122	15 306	721.2%	(244 242)	(11 508.7%)	15 306	721.2%	28 687	130.6%	(951.4%)
Cash/cash equivalents at the year end:	32 393	(243 790)	(752.6%)	(324 563)	(1 002.0%)	(324 563)	(1 002.0%)	63 611	159.6%	(610.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 922	2.9%	1 877	1.1%	3 066	1.8%	158 350	94.1%	168 215	53.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	531	1.9%	406	1.4%	392	1.4%	26 668	95.3%	27 997	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	(65.7%)	-	-	(0)	9.0%	(8)	156.7%	(5)	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 596	2.1%	1 710	1.4%	2 625	2.1%	116 890	94.4%	123 821	39.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8)	.2%	(7)	.2%	(1)	-	(3 718)	99.6%	(3 734)	(1.2%)	-	-	-	-
Total By Income Source	8 044	2.5%	3 986	1.3%	6 082	1.9%	298 182	94.3%	316 294	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	836	1.9%	(1 055)	(2.4%)	768	1.7%	43 986	98.8%	44 535	14.1%	-	-	-	-
Commercial	2 126	5.4%	982	2.5%	1 092	2.8%	35 041	89.3%	39 241	12.4%	-	-	-	-
Households	3 685	2.1%	3 029	1.7%	2 899	1.6%	167 874	94.6%	177 487	56.1%	-	-	-	-
Other	1 398	2.5%	1 030	1.9%	1 323	2.4%	51 281	93.2%	55 031	17.4%	-	-	-	-
Total By Customer Group	8 044	2.5%	3 986	1.3%	6 082	1.9%	298 182	94.3%	316 294	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(7 344)	(1 137.5%)	1 788	276.9%	(729)	(113.0%)	6 932	1 073.6%	646	297.8%
Auditor-General	(702)	(40.8%)	1 440	83.8%	-	-	981	57.1%	1 719	793.1%
Other	(18 758)	873.2%	(581)	27.0%	(6 828)	317.9%	24 018	(1 118.1%)	(2 148)	(990.9%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(26 804)	(12 363.6%)	2 647	1 220.9%	(7 558)	(3 486.0%)	31 931	14 728.7%	217	100.0%

Contact Details

Municipal Manager	Mr Thamsanga V. Xulu	035 550 0069
Chief Financial Officer	Mr Vukani Kheneth Gumede	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	3 646	25	.7%	(14)	(.4%)	11	.3%	-	-	(100.0%)
Transfers and Subsidies - Operational	164 456	140 798	85.6%	(140 798)	(85.6%)	-	-	108	7%	(130 265.8%)
Transfers and Subsidies - Capital	24 302	65 000	267.5%	45 000	185.2%	110 000	452.6%	59 000	487.0%	(23.7%)
Interest	8 000	56	.7%	59	.7%	115	1.4%	90	3.2%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(205 831)	(80 531)	39.1%	(47 224)	22.9%	(127 755)	62.1%	(59 766)	49.9%	(21.0%)
Suppliers and employees	(201 162)	(80 531)	40.0%	(47 224)	23.5%	(127 755)	63.5%	(59 766)	50.6%	(21.0%)
Finance charges	(300)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 370)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	22 425	125 348	559.0%	(142 977)	(637.6%)	(17 629)	(78.6%)	(569)	109.1%	25 045.9%
Cash Flow from Investing Activities										
Receipts	2 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 667)	-	-	-	-	-	-	-	-	-
Capital assets	(40 667)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(38 667)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16 242)	125 348	(771.7%)	(142 977)	880.3%	(17 629)	108.5%	(569)	(65.2%)	25 045.9%
Cash/cash equivalents at the year begin:	69 093	(357)	(.5%)	220 211	318.7%	(357)	(.5%)	101 798	135.0%	116.3%
Cash/cash equivalents at the year end:	52 851	219 828	415.9%	77 234	146.1%	77 234	146.1%	101 229	223.5%	(23.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 442	2.4%	1 551	2.6%	1 409	2.4%	54 541	92.5%	58 942	76.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	204	1.4%	175	1.2%	163	1.1%	14 366	96.4%	14 907	19.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	8.6%	9	7.4%	7	5.7%	96	78.4%	123	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 154	100.0%	3 154	4.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Total By Income Source	1 656	2.1%	1 734	2.2%	1 579	2.0%	72 157	93.6%	77 126	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	964	4.2%	1 103	4.8%	940	4.1%	19 998	86.9%	23 004	29.8%	-	-	-	-
Commercial	207	1.2%	172	1.0%	174	1.0%	17 474	96.9%	18 028	23.4%	-	-	-	-
Households	189	6%	171	.5%	181	6%	31 473	98.3%	32 013	41.5%	-	-	-	-
Other	297	7.3%	288	7.1%	285	7.0%	3 211	78.7%	4 081	5.3%	-	-	-	-
Total By Customer Group	1 656	2.1%	1 734	2.2%	1 579	2.0%	72 157	93.6%	77 126	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	299	24.7%	(3)	(.3%)	55	4.5%	860	71.1%	1 210	98.1%
Auditor-General	271	100.0%	-	-	-	-	-	-	271	21.9%
Other	22	(8.8%)	-	-	0	-	(269)	108.8%	(247)	(20.0%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	591	47.9%	(3)	(.3%)	55	4.4%	591	47.9%	1 234	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	826 226	20 923	2,5%	538 494	65,2%	559 417	67,7%	236 074	71,5%	128,1%
Exchange Revenue										
Service charges - Electricity	13 365	2 357	17,6%	3 939	29,5%	6 297	47,1%	1 739	46,1%	126,5%
Service charges - Water	68 957	7 048	10,2%	16 587	24,1%	23 635	34,3%	9 972	45,1%	66,3%
Service charges - Waste Water Management	503	39	7,8%	166	33,0%	205	40,9%	139	58,5%	19,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 271	3 531	19,3%	7 166	39,2%	10 697	58,5%	5 084	83,2%	40,9%
Interest earned from Current and Non Current Assets	19 659	3 480	17,7%	3 728	19,0%	7 208	36,7%	3 647	54,3%	2,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	48	13,8%	127	36,3%	175	50,0%	46	30,0%	178,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 616	795	3,2%	6 494	26,4%	7 289	29,6%	489	455,1%	1 228,7%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22	6	27,3%	17	77,9%	23	105,1%	3	-	585,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	680 484	3 393	,5%	500 270	73,5%	503 662	74,0%	214 957	74,1%	132,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	226	-	-	-	226	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	810 131	217 054	26,8%	323 078	39,9%	540 132	66,7%	271 813	65,5%	18,9%
Employee related costs	277 343	45 942	16,6%	92 034	33,2%	137 976	49,7%	62 241	51,1%	47,9%
Remuneration of councillors	14 502	2 802	19,3%	4 714	32,5%	7 516	51,8%	4 387	67,2%	7,5%
Bulk purchases - electricity	27 154	5 179	19,1%	7 580	27,9%	12 759	47,0%	6 137	53,2%	23,5%
Inventory consumed	113 875	35 103	30,8%	89 059	78,2%	124 162	109,0%	34 261	33,0%	159,9%
Debt impairment	12 565	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 892	34 334	55,5%	32 194	52,0%	66 528	107,5%	33 027	111,4%	(2,5%)
Interest	3	15	539,2%	1	45,6%	16	584,8%	20	1,7%	(93,7%)
Contracted services	159 982	50 209	31,4%	45 401	28,4%	95 609	59,8%	67 219	93,0%	(32,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	20	-	20	-	387	-	(94,8%)
Operational costs	142 816	43 471	30,4%	52 076	36,5%	95 547	66,9%	64 136	81,4%	(18,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 095	(196 131)	-	215 416	-	19 285	-	(35 739)	-	-
Transfers and subsidies - capital (monetary allocations)	242 879	19 020	7,8%	80 291	33,1%	99 311	40,9%	52 707	79,7%	52,3%
Transfers and subsidies - capital (in-kind)	235 331	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	494 305	(177 111)		295 707		118 596		16 969		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	494 305	(177 111)		295 707		118 596		16 969		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	494 305	(177 111)		295 707		118 596		16 969		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21 620	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	515 925	(177 111)		295 707		118 596		16 969		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	235 745	(3 232 566)	(1 371,2%)	3 273 758	1 388,7%	41 192	17,5%	49 898	45,3%	6 460,9%	
National Government	211 199	(3 186 236)	(1 508,6%)	3 215 291	1 522,4%	29 055	13,8%	48 594	45,2%	6 516,6%	
Provincial Government	1 140	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	212 339	(3 186 236)	(1 500,5%)	3 215 291	1 514,2%	29 055	13,7%	48 594	45,2%	6 516,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	23 406	(46 330)	(197,9%)	58 467	249,8%	12 137	51,9%	1 304	49,1%	4 384,8%	
Capital Expenditure Functional	235 745	(3 232 566)	(1 371,2%)	3 273 758	1 388,7%	41 192	17,5%	49 898	45,3%	6 460,9%	
Municipal governance and administration	6 910	(123 022)	(1 780,3%)	124 721	1 804,9%	1 699	24,6%	1 304	49,1%	9 466,8%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	6 910	(123 022)	(1 780,3%)	124 721	1 804,9%	1 699	24,6%	1 304	49,1%	9 466,8%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	(25 885)	-	25 885	-	-	-	-	-	(100,0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	(25 885)	-	25 885	-	-	-	-	-	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	228 835	(3 083 659)	(1 347,5%)	3 123 152	1 364,8%	39 493	17,3%	48 594	45,2%	6 327,0%	
Energy sources	-	(18 322)	-	18 322	-	-	-	-	-	(100,0%)	
Water Management	86 178	(2 855 807)	(3 313,8%)	2 869 669	3 329,9%	13 863	16,1%	36 763	116,1%	7 705,9%	
Waste Water Management	142 657	(209 530)	(146,9%)	235 161	164,8%	25 631	18,0%	11 832	14,3%	1 887,6%	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	976 871	(2 315 722)	(237,1%)	3 207 151	328,3%	891 429	91,3%	275 537	68,5%	1 064,0%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	33 437	(66 198)	(198,0%)	232 668	695,8%	166 470	497,9%	6 847	42,6%	3 298,2%

Other revenue	413	(172 076)	(41 698,8%)	172 656	41 839,4%	580	140,7%	44	1 420,2%	388 494,3%
Transfers and Subsidies - Operational	680 484	(1 731 374)	(254,4%)	2 249 042	330,5%	517 669	76,1%	206 688	89,7%	988,1%
Transfers and Subsidies - Capital	242 879	(340 513)	(140,2%)	540 013	222,3%	199 500	82,1%	61 672	13,6%	775,6%
Interest	19 659	(5 561)	(28,3%)	12 772	65,0%	7 211	36,7%	286	28,7%	4 364,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(834 129)	1 954 033	(234,3%)	(2 179 147)	261,2%	(225 113)	27,0%	(273 929)	61,9%	695,5%
Suppliers and employees	(834 127)	1 954 033	(234,3%)	(2 179 147)	261,2%	(225 114)	27,0%	(273 929)	61,9%	695,5%
Finance charges	(3)	-	-	0	(9,3%)	0	(9,3%)	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	142 741	(361 689)	(253,4%)	1 028 004	720,2%	666 316	466,8%	1 609	97,8%	63 802,2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(269 957)	-	-	-	-	-	-	-	-	-
Capital assets	(269 957)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(269 957)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(127 216)	(361 689)	284,3%	1 028 004	(808,1%)	666 316	(523,8%)	1 609	(223,8%)	63 802,2%
Cash/cash equivalents at the year begin:	286 332	-	-	(254 364)	(88,8%)	-	-	166 485	-	(252,8%)
Cash/cash equivalents at the year end:	159 117	(304 761)	(191,5%)	773 641	486,2%	773 641	486,2%	168 094	79,6%	360,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 562	2,3%	3 594	1,8%	3 464	1,8%	182 887	94,0%	194 507	60,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	451	3,4%	409	3,1%	1 112	8,4%	11 339	85,2%	13 311	4,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	27	,1%	22	,1%	3	-	27 234	99,8%	27 285	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	6,9%	23	6,9%	38	11,5%	248	74,7%	332	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 883	2,2%	1 855	2,2%	1 829	2,2%	79 181	93,4%	84 748	26,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(204)	100,0%	(204)	(,1%)	-	-	-	-
Total By Income Source	6 946	2,2%	5 903	1,8%	6 446	2,0%	300 684	94,0%	319 978	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 716	5,1%	1 138	3,4%	920	2,7%	29 978	88,8%	33 752	10,5%	-	-	-	-
Commercial	2 223	2,2%	2 032	2,0%	2 659	2,6%	94 499	93,2%	101 412	31,7%	-	-	-	-
Households	2 720	1,5%	2 490	1,4%	2 660	1,5%	168 644	95,5%	176 514	55,2%	-	-	-	-
Other	288	3,5%	244	2,9%	206	2,5%	7 562	91,1%	8 300	2,6%	-	-	-	-
Total By Customer Group	6 946	2,2%	5 903	1,8%	6 446	2,0%	300 684	94,0%	319 978	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	(17 525)	-	-	-	17 525	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	1 507	(77,5%)	(481)	24,8%	(2 971)	152,8%	(1 945)	(,8%)
Trade Creditors	5 714	2,8%	18 760	9,3%	42 065	20,9%	134 506	66,9%	201 045	84,9%
Auditor-General	0	100,0%	-	-	-	-	-	-	0	-
Other	548	1,5%	10 856	28,8%	4 720	12,5%	21 527	57,2%	37 651	15,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 262	2,6%	13 598	5,7%	46 304	19,6%	170 587	72,1%	236 751	100,0%

Contact Details

Municipal Manager	Dr S.R Ntuli	035 573 8615
Chief Financial Officer	Mr Sipho Bonginkosi Nidabandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	244 062	93 604	38,4%	78 261	32,1%	171 865	70,4%	72 817	66,0%	7,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	755	180	23,9%	177	23,4%	357	47,3%	180	54,5%	(1,6%)
Sale of Goods and Rendering of Services	102	28	27,6%	27	26,6%	55	54,2%	67	93,9%	(59,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 460	1 141	25,6%	1 480	33,2%	2 620	58,8%	1 672	65,0%	(11,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 168	284	24,4%	290	24,8%	574	49,2%	191	42,7%	52,0%
Licence and permits	56	2	3,3%	1	1,8%	3	5,1%	40	2 416,3%	(97,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	159	45	28,5%	183	114,7%	228	143,2%	(640)	326,9%	(128,6%)
Non-Exchange Revenue										
Property rates	41 408	10 281	24,8%	10 280	24,8%	20 561	49,7%	5 674	25,9%	81,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	520	56	10,8%	275	52,9%	332	63,8%	189	69,6%	45,9%
Licences or permits	358	147	41,2%	114	31,8%	261	73,0%	49	38,5%	132,0%
Transfer and subsidies - Operational	193 377	80 748	41,8%	64 689	33,5%	145 437	75,2%	64 923	74,9%	(4,4%)
Interest	1 699	690	40,6%	746	43,9%	1 436	84,5%	473	67,9%	57,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	261 865	57 658	22,0%	79 780	30,5%	137 438	52,5%	72 505	47,4%	10,0%
Employee related costs	114 066	22 991	20,2%	27 618	24,2%	50 609	44,4%	24 114	44,8%	14,5%
Remuneration of councillors	15 021	3 566	23,7%	3 939	26,2%	7 505	50,0%	4 034	51,1%	(2,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	971	186	19,2%	862	88,7%	1 048	107,9%	408	45,0%	111,4%
Debt impairment	10 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 000	7 878	23,2%	7 878	23,2%	15 756	46,3%	16 073	57,5%	(51,0%)
Interest	310	1	2%	-	-	1	2%	4	1,3%	(100,0%)
Contracted services	42 889	9 493	22,1%	18 132	42,3%	27 626	64,4%	12 664	41,3%	43,2%
Transfers and subsidies	2 300	1 033	44,9%	933	40,6%	1 966	85,5%	745	53,9%	25,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	41 809	12 510	29,9%	20 418	48,8%	32 927	78,8%	14 463	55,3%	41,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 804)	35 946	-	(1 519)	-	34 427	-	312	-	-
Transfers and subsidies - capital (monetary allocations)	30 118	6 683	22,2%	9 373	31,1%	16 056	53,3%	7 666	58,9%	22,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 314	42 628		7 854		50 483		7 978		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 314	42 628		7 854		50 483		7 978		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 314	42 628		7 854		50 483		7 978		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 314	42 628		7 854		50 483		7 978		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	35 346	7 246	20,5%	17 413	49,3%	24 659	69,8%	22 078	78,8%	(21,1%)
National Government	29 876	7 010	23,5%	16 295	54,5%	23 304	78,0%	20 185	97,9%	(19,3%)
Provincial Government	-	-	-	-	-	-	-	1 124	281,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 876	7 010	23,5%	16 295	54,5%	23 304	78,0%	21 309	102,9%	(23,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 470	237	4,3%	1 118	20,4%	1 354	24,8%	769	7,1%	45,3%
Capital Expenditure Functional	35 346	7 246	20,5%	17 413	49,3%	24 659	69,8%	22 078	78,8%	(21,1%)
Municipal governance and administration	4 220	237	5,6%	961	22,8%	1 198	28,4%	666	9,6%	44,2%
Executive and Council	-	-	-	33	-	33	-	-	-	(100,0%)
Finance and administration	4 220	237	5,6%	928	22,0%	1 164	27,6%	666	9,6%	39,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 032	328	10,8%	6 580	217,0%	6 908	227,8%	15 397	146,2%	(57,3%)
Community and Social Services	1 616	254	15,7%	6 491	401,7%	6 745	417,4%	10 832	417,8%	(40,1%)
Sport And Recreation	1 166	74	6,3%	-	-	74	6,3%	4 566	77,4%	(100,0%)
Public Safety	250	-	-	89	35,4%	89	35,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 760	6 155	29,6%	6 399	30,8%	12 554	60,5%	5 998	55,7%	6,7%
Planning and Development	500	-	-	40	8,1%	40	8,1%	37	9,1%	9,3%
Road Transport	20 260	6 155	30,4%	6 359	31,4%	12 513	61,8%	5 961	58,9%	6,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 334	527	7,2%	3 472	47,3%	3 999	54,5%	17	3,1%	20 943,7%
Energy sources	7 234	527	7,3%	3 472	48,0%	3 999	55,3%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	17	3,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	277 399	118 062	42,6%	86 223	31,1%	204 285	73,6%	58 802	67,8%	46,6%
Property rates	31 136	20 197	64,9%	6 672	21,4%	26 869	86,3%	-	-	(100,0%)
Service charges	693	65	9,3%	50	7,2%	114	16,5%	-	-	(100,0%)

Other revenue	17 615	1 894	10,8%	3 758	21,3%	5 652	32,1%	34 823	2 961,4%	(89,2%)
Transfers and Subsidies - Operational	193 377	79 566	41,1%	65 263	33,7%	144 829	74,9%	18 368	18,3%	255,3%
Transfers and Subsidies - Capital	30 118	15 200	50,5%	9 000	29,9%	24 200	80,4%	5 611	228,2%	60,4%
Interest	4 460	1 141	25,6%	1 480	33,2%	2 620	58,8%	-	,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(226 676)	65 052	(28,7%)	52 454	(23,1%)	117 506	(51,8%)	48 299	(22,9%)	8,6%
Suppliers and employees	(224 066)	65 052	(29,0%)	52 454	(23,4%)	117 506	(52,4%)	48 299	(23,2%)	8,6%
Finance charges	(310)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 300)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 723	183 113	361,0%	138 677	273,4%	321 791	634,4%	107 101	531,5%	29,5%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 633)	-	-	-	-	-	-	-	-	-
Capital assets	(40 633)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 633)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 082)	(612)	56,6%	-	-	(612)	56,6%	-	68,5%	-
Repayment of borrowing	(1 082)	(612)	56,6%	-	-	(612)	56,6%	-	68,5%	-
Net Cash from/(used) Financing Activities	(1 082)	(612)	56,6%	-	-	(612)	56,6%	-	68,5%	-
Net Increase/(Decrease) in cash held	9 008	182 502	2 026,0%	138 677	1 539,5%	321 179	3 565,5%	107 101	(3 594,7%)	29,5%
Cash/cash equivalents at the year begin:	54 375	45 688	84,0%	228 189	419,7%	45 688	84,0%	144 982		57,4%
Cash/cash equivalents at the year end:	63 382	228 189	360,0%	366 866	578,8%	366 866	578,8%	252 083	954,5%	45,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 388	7,1%	2 302	4,8%	2 888	6,0%	39 180	82,0%	47 757	83,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57	4,1%	34	2,5%	37	2,7%	1 264	90,8%	1 393	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	257	3,3%	244	3,1%	243	3,1%	7 074	90,5%	7 818	13,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	5,2%	(7)	10,7%	(4)	6,2%	(48)	78,0%	(62)	(,1%)	-	-	-	-
Total By Income Source	3 698	6,5%	2 574	4,5%	3 164	5,5%	47 615	83,5%	57 051	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 505	8,4%	1 818	6,1%	2 213	7,4%	23 405	78,2%	29 942	52,5%	-	-	-	-
Commercial	704	4,9%	380	2,6%	582	4,0%	12 726	88,4%	14 393	25,2%	-	-	-	-
Households	144	2,9%	87	1,7%	85	1,7%	4 648	93,6%	4 964	8,7%	-	-	-	-
Other	345	4,4%	288	3,7%	284	3,7%	6 836	88,2%	7 752	13,6%	-	-	-	-
Total By Customer Group	3 698	6,5%	2 574	4,5%	3 164	5,5%	47 615	83,5%	57 051	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	993	94,9%	30	2,9%	16	1,5%	7	,7%	1 047	10,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 614	98,6%	-	-	120	1,4%	-	-	8 734	89,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 608	98,2%	30	,3%	135	1,4%	7	,1%	9 781	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	5 862 917	1 576 343	26,9%	1 415 898	24,2%	2 992 241	51,0%	1 294 058	50,7%	9,4%
Exchange Revenue										
Service charges - Electricity	2 647 650	688 627	26,0%	564 717	21,3%	1 253 345	47,3%	537 047	47,3%	5,2%
Service charges - Water	638 791	138 323	21,7%	156 211	24,5%	294 533	46,1%	139 300	42,7%	12,1%
Service charges - Waste Water Management	141 541	37 392	26,4%	38 313	27,1%	75 705	53,5%	33 702	50,6%	13,7%
Service charges - Waste Management	127 626	33 585	26,3%	33 745	26,4%	67 330	52,8%	31 763	51,8%	6,2%
Sale of Goods and Rendering of Services	72 919	10 238	14,0%	20 100	27,6%	30 337	41,6%	3 610	24,5%	456,7%
Agency services	8 365	847	10,1%	1 848	22,1%	2 695	32,2%	2 819	50,9%	(34,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	73	247,5%	339	1 152,8%	412	1 400,4%	1	5,6%	22 661,9%
Interest earned from Current and Non Current Assets	45 000	8 546	19,0%	9 234	20,5%	17 780	39,5%	9 981	40,7%	(7,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 924	555	19,0%	574	19,6%	1 129	38,6%	646	50,5%	(11,0%)
Rental from Fixed Assets	19 839	3 070	15,5%	4 338	21,9%	7 408	37,3%	3 538	32,0%	22,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 824	5 725	36,2%	2 833	17,9%	8 558	54,1%	4 909	84,7%	(42,3%)
Non-Exchange Revenue										
Property rates	840 481	244 623	29,1%	214 151	25,5%	458 774	54,6%	171 752	52,5%	24,7%
Surcharges and Taxes	7 886	607	7,7%	3 827	48,5%	4 434	56,2%	1 330	43,5%	187,7%
Fines, penalties and forfeits	5 526	1 809	32,7%	833	15,1%	2 642	47,8%	877	24,3%	(5,0%)
Licences or permits	3 632	974	26,8%	1 051	28,9%	2 025	55,8%	885	49,9%	18,7%
Transfer and subsidies - Operational	621 195	246 949	39,8%	209 680	33,8%	456 629	73,5%	198 309	73,8%	5,7%
Interest	1 870	518	27,7%	162	8,6%	680	36,4%	464	126,9%	(65,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	5 300	-	(100,0%)
Other Gains	661 816	153 883	23,3%	153 943	23,3%	307 826	46,5%	147 824	51,6%	4,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 008 928	1 428 323	23,8%	1 435 648	23,9%	2 863 971	47,7%	1 375 947	51,5%	4,3%
Employee related costs	1 328 011	292 904	22,1%	306 585	23,1%	599 489	45,1%	299 070	45,4%	2,5%
Remuneration of councillors	41 753	8 509	20,4%	8 990	21,5%	17 499	41,9%	9 170	48,3%	(2,0%)
Bulk purchases - electricity	2 034 474	488 555	24,0%	442 318	21,7%	930 873	45,8%	399 692	52,7%	10,7%
Inventory consumed	444 991	114 427	25,7%	140 549	31,6%	254 976	57,3%	118 820	48,8%	18,3%
Debt impairment	225 087	54 739	24,3%	54 739	24,3%	109 478	48,6%	57 408	41,8%	(4,6%)
Depreciation and amortisation	342 632	90 072	26,3%	90 136	26,3%	180 208	52,6%	88 103	57,5%	2,3%
Interest	191 420	48 655	25,4%	43 635	22,8%	92 289	48,2%	49 071	53,1%	(11,1%)
Contracted services	492 958	76 701	15,6%	144 945	29,4%	221 646	45,0%	139 073	56,7%	4,2%
Transfers and subsidies	7 293	652	8,9%	118	1,6%	770	10,6%	139	3,7%	(15,0%)
Irrecoverable debts written off	-	24 649	-	3 843	-	28 492	-	2 742	-	40,2%
Operational costs	426 930	100 925	23,6%	88 343	20,7%	189 267	44,3%	93 076	48,0%	(5,1%)
Losses on disposal of Assets	-	-	-	591	-	591	-	-	-	(100,0%)
Other Losses	473 380	127 535	26,9%	110 856	23,4%	238 391	50,4%	119 583	67,8%	(7,3%)
Surplus/(Deficit)	(146 012)	148 020	-	(19 750)	-	128 270	-	(81 889)	-	-
Transfers and subsidies - capital (monetary allocations)	227 359	25 884	11,4%	83 164	36,6%	109 048	48,0%	44 998	62,1%	84,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 347	173 904	-	63 414	-	237 318	-	(36 892)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 347	173 904	-	63 414	-	237 318	-	(36 892)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 347	173 904	-	63 414	-	237 318	-	(36 892)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 347	173 904	-	63 414	-	237 318	-	(36 892)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	First Quarter			Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	457 359	59 875	13,1%	103 725	22,7%	163 599	35,8%	142 917	45,8%	(27,4%)	
National Government	227 359	22 508	9,9%	86 642	38,1%	109 150	48,0%	47 261	59,5%	83,3%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	227 359	22 508	9,9%	86 642	38,1%	109 150	48,0%	47 261	59,3%	83,3%	
Borrowing	210 000	36 002	17,1%	12 030	5,7%	48 033	22,9%	94 458	39,1%	(87,3%)	
Internally generated funds	20 000	1 365	6,8%	5 053	25,3%	6 417	32,1%	1 198	12,7%	321,9%	
Capital Expenditure Functional	457 359	59 875	13,1%	103 725	22,7%	163 599	35,8%	142 917	45,8%	(27,4%)	
Municipal governance and administration	23 812	1 384	5,8%	4 176	17,5%	5 560	23,3%	5 118	8,7%	(18,4%)	
Executive and Council	-	-	-	-	-	-	-	10	27,2%	(100,0%)	
Finance and administration	23 812	1 384	5,8%	4 176	17,5%	5 560	23,3%	5 108	8,7%	(18,3%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	41 414	441	1,1%	2 425	5,9%	2 866	6,9%	867	39,7%	179,8%	
Community and Social Services	8 878	441	5,0%	2 309	26,0%	2 750	31,0%	10	2,7%	23 219,9%	
Sport And Recreation	28 923	-	-	116	,4%	116	,4%	857	65,3%	(86,4%)	
Public Safety	813	-	-	-	-	-	-	-	-	-	
Housing	2 801	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	95 841	10 460	10,9%	14 843	15,5%	25 303	26,4%	38 698	70,0%	(61,6%)	
Planning and Development	43 000	-	-	8 500	19,8%	8 500	19,8%	3 258	19,0%	160,9%	
Road Transport	52 508	10 460	19,9%	6 343	12,1%	16 803	32,0%	35 440	96,1%	(82,1%)	
Environmental Protection	333	-	-	-	-	-	-	-	-	-	
Trading Services	294 607	39 246	13,3%	81 816	27,8%	121 062	41,1%	93 018	45,6%	(12,0%)	
Energy sources	49 111	-	-	9 614	19,6%	9 614	19,6%	118	3,0%	8 018,9%	
Water Management	178 662	25 633	14,3%	52 184	29,2%	77 817	43,6%	69 719	49,7%	(25,2%)	
Waste Water Management	59 349	13 613	22,9%	17 568	29,6%	31 181	52,5%	23 180	91,0%	(24,2%)	
Waste Management	7 484	-	-	2 449	32,7%	2 449	32,7%	-	-	(100,0%)	
Other	1 685	8 343	495,1%	466	27,6%	8 809	522,7%	5 216	42,1%	(91,1%)	

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	5 649 077	1 600 187	28,3%	1 448 071	25,6%	3 048 259	54,0%	1 364 880	55,4%	6,1%	
Property rates	792 840	195 473	24,7%	181 403	22,9%	376 876	47,5%	160 312	41,1%	13,2%	
Service charges	3 887 673	932 150	24,0%	890 682	22,9%	1 822 832	46,9%	751 421	43,1%	18,5%	

Other revenue	75 010	68 332	91,1%	99 235	132,3%	167 567	223,4%	178 668	649,8%	(44,5%)
Transfers and Subsidies - Operational	621 195	248 263	40,0%	210 715	33,9%	458 978	73,9%	200 011	74,1%	5,4%
Transfers and Subsidies - Capital	227 359	151 227	66,5%	60 811	26,7%	212 038	93,3%	65 449	76,4%	(7,1%)
Interest	45 000	4 743	10,5%	5 225	11,6%	9 968	22,2%	9 019	30,7%	(42,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(5 057 022)	(1 261 867)	25,0%	(1 368 703)	27,1%	(2 630 570)	52,0%	(1 261 235)	56,6%	8,5%
Suppliers and employees	(4 858 308)	(1 261 867)	26,0%	(1 279 291)	26,3%	(2 541 157)	52,3%	(1 166 278)	56,8%	9,7%
Finance charges	(191 420)	-	-	(89 413)	46,7%	(89 413)	46,7%	(94 957)	53,1%	(5,8%)
Transfers and grants	(7 293)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	592 056	338 321	57,1%	79 368	13,4%	417 688	70,5%	103 646	47,7%	(23,4%)
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	(525 963)	(132 715)	25,2%	(123 346)	23,5%	(256 061)	48,7%	(168 260)	51,9%	(26,7%)
Capital assets	(525 963)	(132 715)	25,2%	(123 346)	23,5%	(256 061)	48,7%	(168 260)	51,9%	(26,7%)
Net Cash from/(used) Investing Activities	(525 963)	(132 715)	25,2%	(123 346)	23,5%	(256 061)	48,7%	(168 260)	51,9%	(26,7%)
Cash Flow from Financing Activities										
Receipts	210 000	-	-	210 000	100,0%	210 000	100,0%	-	52,6%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	210 000	-	-	210 000	100,0%	210 000	100,0%	-	52,6%	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(218 413)	-	-	(110 315)	50,5%	(110 315)	50,5%	(96 412)	53,0%	14,4%
Repayment of borrowing	(218 413)	-	-	(110 315)	50,5%	(110 315)	50,5%	(96 412)	53,0%	14,4%
Net Cash from/(used) Financing Activities	(8 413)	-	-	99 685	(1 184,9%)	99 685	(1 184,9%)	(96 412)	52,3%	(203,4%)
Net Increase/(Decrease) in cash held	57 680	205 606	356,5%	55 706	96,6%	261 312	453,0%	(161 027)	37,4%	(134,6%)
Cash/cash equivalents at the year begin:	147 424	249 473	169,2%	456 563	309,7%	249 473	169,2%	506 763	77,3%	(9,9%)
Cash/cash equivalents at the year end:	205 104	456 563	222,6%	512 270	249,8%	512 270	249,8%	345 736	68,4%	48,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	100 951	31,7%	7 537	2,4%	6 977	2,2%	202 817	63,7%	318 283	30,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	246 764	86,7%	5 602	2,0%	2 634	9%	29 509	10,4%	284 510	27,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	84 326	30,9%	14 885	5,5%	8 920	3,3%	164 931	60,4%	273 062	26,2%	4 674	1,7%	-	-
Receivables from Exchange Transactions - Waste Water Management	35 053	56,6%	2 208	3,6%	1 803	2,9%	22 836	36,9%	61 900	5,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 624	34,5%	1 968	6,4%	1 754	5,7%	16 466	53,4%	30 812	3,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 748	6,9%	1 850	3,4%	4 347	8,0%	44 303	81,7%	54 248	5,2%	-	-	-	-
Interest on Arrear Debtor Accounts	384	14,0%	20	,7%	31	1,1%	2 302	84,1%	2 736	,3%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 452	13,6%	632	3,5%	894	5,0%	14 013	77,9%	17 992	1,7%	19 658	109,3%	-	-
Total By Income Source	484 302	46,4%	34 703	3,3%	27 360	2,6%	497 178	47,6%	1 043 543	100,0%	24 332	2,3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	179 923	53,7%	11 701	3,5%	6 922	2,1%	136 232	40,7%	334 778	32,1%	-	-	-	-
Commercial	233 817	63,1%	8 762	2,4%	8 948	2,4%	119 160	32,1%	370 686	35,5%	24 332	6,6%	-	-
Households	68 937	21,5%	13 109	4,1%	9 907	3,1%	228 056	71,3%	320 009	30,7%	-	-	-	-
Other	1 625	9,0%	1 132	6,3%	1 583	8,8%	13 730	76,0%	18 069	1,7%	-	-	-	-
Total By Customer Group	484 302	46,4%	34 703	3,3%	27 360	2,6%	497 178	47,6%	1 043 543	100,0%	24 332	2,3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	167 082	100,0%	-	-	-	-	-	-	167 082	80,2%
Bulk Water	26 528	100,0%	-	-	-	-	-	-	26 528	12,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 847	100,0%	-	-	-	-	-	-	14 847	7,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	208 457	100,0%	-	-	-	-	-	-	208 457	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	528 251	194 983	36,9%	61 089	11,6%	256 072	48,5%	141 107	67,1%	(56,7%)
Exchange Revenue										
Service charges - Electricity	118 878	27 813	23,4%	27 644	23,3%	55 457	46,7%	26 149	51,7%	5,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	17 146	4 438	25,9%	4 424	25,8%	8 862	51,7%	4 093	50,4%	8,1%
Sale of Goods and Rendering of Services	3 008	215	7,1%	285	9,5%	500	16,6%	3 272	65,5%	(91,3%)
Agency services	3 027	805	26,6%	774	25,6%	1 579	52,2%	609	46,0%	27,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 884	1 185	30,5%	1 000	25,7%	2 185	56,3%	911	72,9%	9,7%
Interest earned from Current and Non Current Assets	10 066	2 460	24,4%	1 881	18,7%	4 341	43,1%	2 685	58,5%	(29,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 160	558	25,8%	509	23,6%	1 067	49,4%	877	88,1%	(41,9%)
Licence and permits	2 802	534	19,1%	516	18,4%	1 050	37,5%	710	49,1%	(27,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	834	7	,9%	7	,9%	15	1,8%	58	109,7%	(87,3%)
Non-Exchange Revenue										
Property rates	80 062	44 346	55,4%	9 429	11,8%	53 775	67,2%	6 791	73,8%	38,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 231	289	23,5%	6	,5%	295	24,0%	114	7,8%	(94,7%)
Licences or permits	21	4	18,8%	1	6,9%	5	25,7%	2	11,7%	(8,9%)
Transfer and subsidies - Operational	266 958	109 771	41,1%	12 134	4,5%	121 905	45,7%	93 248	75,1%	(87,0%)
Interest	6 368	2 133	33,5%	2 036	32,0%	4 169	65,5%	1 207	45,4%	68,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 808	423	23,4%	436	24,1%	859	47,5%	383	48,3%	13,9%
Gains on disposal of Assets	5 000	2	,1%	7	,1%	9	,2%	-	-	(100,0%)
Other Gains	5 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	571 739	133 241	23,3%	130 313	22,8%	263 554	46,1%	124 249	46,3%	4,9%
Employee related costs	214 234	45 824	21,4%	45 507	21,2%	91 331	42,6%	41 412	43,4%	9,9%
Remuneration of councillors	26 398	6 220	23,6%	6 999	26,5%	13 219	50,1%	6 826	49,6%	2,5%
Bulk purchases - electricity	109 832	32 358	29,5%	18 331	16,7%	50 689	46,2%	21 825	48,1%	(16,0%)
Inventory consumed	18 545	4 405	23,8%	4 372	23,6%	8 777	47,3%	4 937	45,3%	(11,4%)
Debt impairment	8 680	2 170	25,0%	2 170	25,0%	4 340	50,0%	1 418	50,0%	53,1%
Depreciation and amortisation	63 361	12 495	19,7%	12 770	20,2%	25 265	39,9%	12 362	44,0%	3,3%
Interest	2 907	-	-	1 495	51,4%	1 495	51,4%	1 621	56,7%	(7,8%)
Contracted services	63 220	10 852	17,2%	24 013	38,0%	34 865	55,1%	18 874	45,5%	27,2%
Transfers and subsidies	6 694	795	11,9%	1 214	18,1%	2 010	30,0%	1 727	50,9%	(29,7%)
Irrecoverable debts written off	-	513	-	458	-	971	-	2 764	-	(83,4%)
Operational costs	57 869	17 608	30,4%	12 984	22,4%	30 592	52,9%	10 483	48,6%	23,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 488)	61 742	-	(69 224)	-	(7 482)	-	16 857	-	-
Transfers and subsidies - capital (monetary allocations)	47 042	18 143	38,6%	21 015	44,7%	39 158	83,2%	12 634	54,8%	66,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 554	79 885	-	(48 209)	-	31 676	-	29 492	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 554	79 885	-	(48 209)	-	31 676	-	29 492	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 554	79 885	-	(48 209)	-	31 676	-	29 492	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 554	79 885	-	(48 209)	-	31 676	-	29 492	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	49 222	57 302	116,4%	(21 507)	(43,7%)	35 794	72,7%	16 521	50,7%	(230,2%)
National Government	47 042	46 054	97,9%	(20 384)	(43,3%)	25 670	54,6%	11 576	49,2%	(276,1%)
Provincial Government	-	-	-	-	-	-	-	966	96,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	47 042	46 054	97,9%	(20 384)	(43,3%)	25 670	54,6%	12 542	50,1%	(262,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 180	11 247	515,9%	(1 123)	(51,5%)	10 124	464,4%	3 980	54,1%	(128,2%)
Capital Expenditure Functional	49 222	57 302	116,4%	(21 507)	(43,7%)	35 794	72,7%	16 521	50,7%	(230,2%)
Municipal governance and administration	200	2 758	1 379,2%	(2 755)	(1 377,6%)	3	1,7%	33	1,8%	(8 462,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	200	2 758	1 379,2%	(2 755)	(1 377,6%)	3	1,7%	33	1,8%	(8 462,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 748	5 172	29,1%	3 179	17,9%	8 351	47,1%	5 182	35,4%	(38,7%)
Community and Social Services	6 085	-	-	4 679	76,9%	4 679	76,9%	3 345	37,5%	39,9%
Sport And Recreation	11 663	5 172	44,3%	(1 500)	(12,9%)	3 672	31,5%	1 837	34,0%	(181,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 174	49 371	163,6%	(21 931)	(72,7%)	27 440	90,9%	7 383	76,9%	(397,0%)
Planning and Development	250	-	-	1 347	538,8%	1 347	538,8%	989	93,8%	36,3%
Road Transport	29 924	49 371	165,0%	(23 278)	(77,8%)	26 093	87,2%	6 395	76,0%	(464,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 100	-	-	-	-	-	-	3 923	56,0%	(100,0%)
Energy sources	500	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	3 923	56,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	553 486	332 099	60,0%	268 266	48,5%	600 366	108,5%	165 338	65,1%	62,3%
Property rates	74 734	16 816	22,5%	19 639	26,3%	36 455	48,8%	19 711	55,9%	(4,4%)
Service charges	132 926	33 666	25,3%	35 992	27,1%	69 658	52,4%	33 632	54,9%	7,0%

Other revenue	10 353	135 418	1 308,0%	208 818	2 017,0%	344 235	3 325,1%	9 011	178,4%	2 217,5%
Transfers and Subsidies - Operational	268 668	114 767	42,7%	1 262	,5%	116 029	43,2%	92 726	73,8%	(98,6%)
Transfers and Subsidies - Capital	47 042	27 566	58,6%	-	-	27 566	58,6%	8 894	47,2%	(100,0%)
Interest	19 763	3 867	19,6%	2 555	12,9%	6 422	32,5%	1 364	23,6%	87,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(495 711)	(177 524)	35,8%	(172 365)	34,8%	(349 889)	70,6%	(162 147)	65,0%	6,3%
Suppliers and employees	(486 110)	(177 524)	36,5%	(172 365)	35,5%	(349 889)	72,0%	(162 147)	66,4%	6,3%
Finance charges	(2 907)	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 694)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 775	154 576	267,5%	95 901	166,0%	250 477	433,5%	3 191	65,2%	2 905,1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(49 222)	(21 513)	43,7%	(17 685)	35,9%	(39 199)	79,6%	(17 573)	53,0%	6%
Capital assets	(49 222)	(21 513)	43,7%	(17 685)	35,9%	(39 199)	79,6%	(17 573)	53,0%	6%
Net Cash from/(used) Investing Activities	(49 222)	(21 513)	43,7%	(17 685)	35,9%	(39 199)	79,6%	(17 573)	53,0%	6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 234)	-	-	(1 024)	45,9%	(1 024)	45,9%	(898)	40,2%	14,1%
Repayment of borrowing	(2 234)	-	-	(1 024)	45,9%	(1 024)	45,9%	(898)	40,2%	14,1%
Net Cash from/(used) Financing Activities	(2 234)	-	-	(1 024)	45,9%	(1 024)	45,9%	(898)	40,2%	14,1%
Net Increase/(Decrease) in cash held	6 319	133 063	2 105,8%	77 191	1 221,6%	210 254	3 327,5%	(15 280)	(1 072,0%)	(605,2%)
Cash/cash equivalents at the year begin:	63 192	86 663	137,1%	219 439	347,3%	86 663	137,1%	97 360	136,6%	125,4%
Cash/cash equivalents at the year end:	69 510	219 439	315,7%	296 630	426,7%	296 630	426,7%	82 080	153,7%	261,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 583	32,2%	4 221	12,9%	1 254	3,8%	16 761	51,1%	32 819	20,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 036	3,0%	3 196	4,6%	2 867	4,2%	60 663	88,2%	68 761	43,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 462	8,2%	994	5,6%	713	4,0%	14 704	82,3%	17 873	11,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(124)	(3,9%)	30	1,0%	14	,5%	3 222	102,5%	3 143	2,0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 044	3,3%	1 053	3,3%	1 103	3,5%	28 364	89,9%	31 563	20,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 200)	(173,3%)	831	27,7%	3	,1%	7 366	245,5%	3 001	1,9%	-	-	-	-
Total By Income Source	9 801	6,2%	10 325	6,6%	5 955	3,8%	131 080	83,4%	157 161	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	755	1,5%	3 446	6,8%	2 265	4,5%	44 193	87,2%	50 658	32,2%	-	-	-	-
Commercial	9 131	23,0%	3 503	8,8%	1 467	3,7%	25 636	64,5%	39 737	25,3%	-	-	-	-
Households	(85)	(,1%)	3 376	5,1%	2 223	3,3%	61 252	91,7%	66 765	42,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 801	6,2%	10 325	6,6%	5 955	3,8%	131 080	83,4%	157 161	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 791	100,0%	-	-	-	-	-	-	2 791	88,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	377	100,0%	-	-	-	-	-	-	377	11,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 168	100,0%	-	-	-	-	-	-	3 168	100,0%

Contact Details

Municipal Manager	Mr Njabulo Shandu	035 473 3338
Chief Financial Officer	Ms Ntombikhona Mgothozi	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	210 121	63 689	30,3%	55 497	26,4%	119 186	56,7%	51 390	61,7%	8,0%
Exchange Revenue										
Service charges - Electricity	38 238	8 918	23,3%	8 946	23,4%	17 864	46,7%	7 901	45,9%	13,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 257	528	23,4%	509	22,5%	1 037	45,9%	412	44,4%	23,3%
Sale of Goods and Rendering of Services	2 108	1 055	50,0%	16	8%	1 071	50,8%	31	2,6%	(48,0%)
Agency services	369	237	64,3%	219	59,2%	456	123,5%	111	19,0%	96,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 181	198	9,1%	198	9,1%	396	18,2%	219	24,1%	(9,6%)
Interest earned from Current and Non Current Assets	2 118	578	27,3%	570	26,9%	1 149	54,2%	556	84,0%	2,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	2	-	332	-	334	-	2	-	22 058,0%
Rental from Fixed Assets	449	32	7,2%	28	6,3%	61	13,5%	32	12,2%	(11,1%)
Licence and permits	2 021	125	6,2%	0	-	125	6,2%	308	177,3%	(99,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 616	504	7,6%	229	3,5%	734	11,1%	713	104,5%	(67,8%)
Non-Exchange Revenue										
Property rates	40 033	7 358	18,4%	7 359	18,4%	14 718	36,8%	3 715	51,0%	98,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 504	71	2,0%	224	6,4%	295	8,4%	67	4,0%	233,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	108 228	43 915	40,6%	36 884	34,1%	80 799	74,7%	37 321	73,7%	(1,2%)
Interest	-	167	-	(18)	-	149	-	2	-	(884,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	197 636	47 888	24,2%	65 934	33,4%	113 821	57,6%	66 627	65,8%	(1,0%)
Employee related costs	79 576	19 037	23,9%	21 871	27,5%	40 908	51,4%	21 633	54,8%	1,1%
Remuneration of councillors	10 372	2 570	24,8%	2 881	27,8%	5 451	52,6%	2 830	54,1%	1,8%
Bulk purchases - electricity	27 909	7 221	25,9%	8 111	29,1%	15 332	54,9%	7 550	89,6%	7,4%
Inventory consumed	3 581	122	3,4%	2 268	63,3%	2 391	66,7%	34	1,9%	6 553,3%
Debt impairment	4 600	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 032	-	-	14 550	51,9%	14 550	51,9%	9 889	52,0%	47,1%
Interest	-	36	-	1	-	38	-	411	-	(99,7%)
Contracted services	23 734	11 099	46,8%	7 307	30,8%	18 406	77,5%	15 899	100,0%	(54,0%)
Transfers and subsidies	200	-	-	2	1,0%	2	1,0%	4	1,9%	(46,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	19 632	7 801	39,7%	8 941	45,5%	16 743	85,3%	8 377	77,8%	6,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 485	15 801	-	(10 436)	-	5 365	-	(15 237)	-	-
Transfers and subsidies - capital (monetary allocations)	31 402	4 957	15,8%	14 192	45,2%	19 148	61,0%	4 933	54,7%	187,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 887	20 758	-	3 755	-	24 513	-	(10 305)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	43 887	20 758	-	3 755	-	24 513	-	(10 305)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 887	20 758	-	3 755	-	24 513	-	(10 305)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 887	20 758	-	3 755	-	24 513	-	(10 305)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	34 950	4 594	13,1%	14 481	41,4%	19 074	54,6%	5 918	51,3%	144,7%
National Government	27 306	3 113	11,4%	12 948	47,4%	16 060	58,8%	4 712	63,3%	174,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 306	3 113	11,4%	12 948	47,4%	16 060	58,8%	4 712	63,3%	174,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 643	1 481	19,4%	1 533	20,1%	3 014	39,4%	1 207	16,2%	27,0%
Capital Expenditure Functional	34 950	4 594	13,1%	14 481	41,4%	19 074	54,6%	5 918	51,3%	144,7%
Municipal governance and administration	1 870	243	13,0%	-	-	243	13,0%	239	12,6%	(100,0%)
Executive and Council	713	100	14,0%	-	-	100	14,0%	16	1,7%	(100,0%)
Finance and administration	1 157	143	12,3%	-	-	143	12,3%	223	20,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 643	3 375	72,7%	-	-	3 375	72,7%	100	7,4%	(100,0%)
Community and Social Services	4 635	3 375	72,8%	-	-	3 375	72,8%	100	7,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	9	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 601	960	6,6%	1 682	11,5%	2 642	18,1%	6 440	58,9%	(73,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 601	960	6,6%	1 682	11,5%	2 642	18,1%	6 440	58,9%	(73,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 835	16	,1%	12 798	92,5%	12 814	92,6%	(860)	51,3%	(1 587,6%)
Energy sources	3 217	16	,5%	849	26,4%	865	26,9%	(860)	64,6%	(198,7%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	10 618	-	-	11 949	112,5%	11 949	112,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	236 756	26 847	11,3%	21 221	9,0%	48 068	20,3%	432	3,5%	4 812,8%
Property rates	37 631	2 298	6,1%	6 022	16,0%	8 320	22,1%	-	-	(100,0%)
Service charges	43 914	4 095	9,3%	5 035	11,5%	9 130	20,8%	-	-	(100,0%)

Other revenue	13 275	323	2,4%	443	3,3%	766	5,8%	(30)	-	(1 567,6%)
Transfers and Subsidies - Operational	108 052	3 424	3,2%	3 668	3,4%	7 092	6,6%	-	-	(100,0%)
Transfers and Subsidies - Capital	31 765	10 277	32,4%	14 814	46,6%	25 091	79,0%	536	(,6%)	2 666,2%
Interest	2 118	6 430	303,6%	(8 762)	(413,6%)	(2 332)	(110,1%)	(73)	524,5%	11 838,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(197 173)	(14 914)	7,6%	(17 252)	8,7%	(32 166)	16,3%	(20 166)	20,9%	(14,4%)
Suppliers and employees	(196 973)	(14 914)	7,6%	(17 252)	8,8%	(32 166)	16,3%	(20 166)	20,9%	(14,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 583	11 933	30,1%	3 969	10,0%	15 902	40,2%	(19 734)	(52,1%)	(120,1%)
Cash Flow from Investing Activities										
Receipts	1 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 192)	(2 931)	7,3%	(7 911)	19,7%	(10 841)	27,0%	2	-	(512 450,8%)
Capital assets	(40 192)	(2 931)	7,3%	(7 911)	19,7%	(10 841)	27,0%	2	-	(512 450,8%)
Net Cash from/(used) Investing Activities	(38 692)	(2 931)	7,6%	(7 911)	20,4%	(10 841)	28,0%	2	-	(512 450,8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	891	9 003	1 010,3%	(3 942)	(442,4%)	5 061	567,9%	(19 732)	(140,3%)	(80,0%)
Cash/cash equivalents at the year begin:	3 309	3 435	103,8%	12 441	376,0%	3 435	103,8%	(6 249)	46,5%	(299,1%)
Cash/cash equivalents at the year end:	4 200	12 441	296,2%	10 323	245,8%	10 323	245,8%	(25 981)	(113,4%)	(139,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 257	36,1%	918	14,7%	287	4,6%	2 796	44,7%	6 258	13,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 306	8,0%	1 326	4,6%	1 487	5,2%	23 623	82,2%	28 742	62,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	181	5,7%	129	4,1%	118	3,7%	2 725	86,4%	3 154	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	9,5%	6	9,5%	6	8,7%	48	72,3%	66	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	198	2,6%	198	2,6%	192	2,5%	6 957	92,2%	7 545	16,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Total By Income Source	4 948	10,8%	2 578	5,6%	2 090	4,6%	36 152	79,0%	45 767	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 453	10,1%	1 181	8,2%	1 117	7,8%	10 648	74,0%	14 399	31,5%	-	-	-	-
Commercial	1 969	18,5%	156	1,5%	395	3,7%	8 132	76,3%	10 651	23,3%	-	-	-	-
Households	1 054	5,8%	722	4,0%	542	3,0%	15 957	87,3%	18 275	39,9%	-	-	-	-
Other	472	19,3%	519	21,2%	36	1,5%	1 415	57,9%	2 442	5,3%	-	-	-	-
Total By Customer Group	4 948	10,8%	2 578	5,6%	2 090	4,6%	36 152	79,0%	45 767	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	(500)	(,8%)	2 177	3,6%	2 815	4,6%	56 130	92,6%	60 623	78,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 096)	(22,8%)	1 038	11,3%	3 167	34,4%	7 101	77,1%	9 210	11,9%
Auditor-General	905	100,0%	-	-	-	-	-	-	905	1,2%
Other	764	11,4%	591	8,8%	29	,4%	5 314	79,4%	6 697	8,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(927)	(1,2%)	3 806	4,9%	6 010	7,8%	68 546	88,5%	77 435	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	252 828	82 145	32,5%	69 712	27,6%	151 857	60,1%	68 522	66,4%	1,7%
Exchange Revenue										
Service charges - Electricity	17 111	4 148	24,2%	4 308	25,2%	8 456	49,4%	2 261	26,9%	90,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 761	492	27,9%	492	27,9%	983	55,8%	430	44,2%	14,4%
Sale of Goods and Rendering of Services	126	58	45,7%	98	77,4%	155	123,2%	32	18,5%	207,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 209	296	24,5%	303	25,1%	600	49,6%	211	33,0%	43,9%
Interest earned from Current and Non Current Assets	3 218	431	13,4%	451	14,0%	882	27,4%	296	33,4%	52,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 749	357	20,4%	353	20,2%	710	40,6%	332	51,4%	6,5%
Licence and permits	416	86	20,6%	97	23,3%	183	43,9%	87	51,8%	11,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	630	1 188	188,5%	593	94,0%	1 781	282,5%	192	145,5%	207,9%
Non-Exchange Revenue										
Property rates	68 678	16 025	23,3%	16 025	23,3%	32 050	46,7%	16 462	49,8%	(2,7%)
Surcharges and Taxes	20 257	4 647	22,9%	-	-	4 647	22,9%	3 696	1 255,3%	(100,0%)
Fines, penalties and forfeits	79	199	251,8%	72	91,0%	271	342,8%	7	69,1%	950,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	136 462	54 006	39,6%	46 701	34,2%	100 707	73,8%	44 517	73,6%	4,9%
Interest	1 132	212	18,8%	219	19,4%	432	38,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	249 077	52 420	21,0%	58 757	23,6%	111 177	44,6%	52 325	48,7%	12,3%
Employee related costs	81 160	19 694	24,3%	20 127	24,8%	39 820	49,1%	19 598	52,9%	2,7%
Remuneration of councillors	11 713	2 786	23,8%	3 101	26,5%	5 887	50,3%	3 066	47,5%	1,2%
Bulk purchases - electricity	22 900	6 504	28,4%	7 037	30,7%	13 541	59,1%	5 393	51,9%	30,5%
Inventory consumed	-	-	-	-	-	-	-	483	74,0%	(100,0%)
Debt impairment	6 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 001	5 139	25,7%	5 171	25,9%	10 310	51,5%	4 904	52,1%	5,5%
Interest	65	2	2,7%	-	-	2	2,7%	2	5,9%	(100,0%)
Contracted services	49 899	9 860	19,8%	10 252	20,5%	20 112	40,3%	8 575	37,2%	19,6%
Transfers and subsidies	1 409	324	23,0%	221	15,7%	545	38,7%	341	43,1%	(35,1%)
Irrecoverable debts written off	2 850	8	,3%	-	-	8	,3%	-	-	-
Operational costs	52 580	8 104	15,4%	12 848	24,4%	20 952	39,8%	9 964	55,4%	28,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 751	29 725	-	10 955	-	40 680	-	16 197	-	-
Transfers and subsidies - capital (monetary allocations)	40 437	9 093	22,5%	13 225	32,7%	22 318	55,2%	10 922	41,6%	21,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 188	38 818	-	24 180	-	62 998	-	27 119	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 188	38 818	-	24 180	-	62 998	-	27 119	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 188	38 818	-	24 180	-	62 998	-	27 119	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 188	38 818	-	24 180	-	62 998	-	27 119	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	41 159	7 950	19,3%	12 039	29,2%	19 989	48,6%	10 838	41,2%	11,1%
National Government	35 163	7 907	22,5%	11 366	32,3%	19 273	54,8%	9 680	42,4%	17,4%
Provincial Government	-	44	-	-	-	44	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 163	7 950	22,6%	11 366	32,3%	19 317	54,9%	9 680	42,4%	17,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 996	-	-	673	11,2%	673	11,2%	1 158	31,6%	(41,9%)
Capital Expenditure Functional	41 159	7 950	19,3%	12 039	29,2%	19 989	48,6%	10 838	41,2%	11,1%
Municipal governance and administration	3 960	-	-	673	17,0%	673	17,0%	1 158	204,9%	(41,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 960	-	-	673	17,0%	673	17,0%	1 158	204,9%	(41,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 536	44	2,8%	-	-	44	2,8%	-	-	-
Community and Social Services	1 536	44	2,8%	-	-	44	2,8%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 089	7 663	33,2%	8 782	38,0%	16 445	71,2%	5 792	35,0%	51,6%
Planning and Development	22 173	7 663	34,6%	8 772	39,6%	16 435	74,1%	3 138	38,7%	179,5%
Road Transport	916	-	-	10	1,1%	10	1,1%	2 653	31,3%	(99,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 574	243	1,9%	2 584	20,6%	2 828	22,5%	3 888	55,8%	(33,5%)
Energy sources	12 174	243	2,0%	2 584	21,2%	2 828	23,2%	3 888	59,1%	(33,5%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	400	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	278 427	115 687	41,6%	64 889	23,3%	180 576	64,9%	68 579	60,0%	(5,4%)
Property rates	58 376	24 976	42,8%	2 241	3,8%	27 218	46,6%	1 145	19,3%	95,8%
Service charges	16 608	6 832	41,1%	5 122	30,8%	11 954	72,0%	3 807	46,6%	34,6%

Other revenue	23 326	5 784	24.8%	1 156	5.0%	6 941	29.8%	4 067	70.9%	(71.6%)
Transfers and Subsidies - Operational	136 462	55 391	40.6%	45 353	33.2%	100 744	73.8%	45 092	74.9%	6%
Transfers and Subsidies - Capital	40 437	22 283	55.1%	10 570	26.1%	32 853	81.2%	14 175	74.0%	(25.4%)
Interest	3 218	420	13.1%	447	13.9%	867	26.9%	293	35.0%	52.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(237 785)	(68 883)	29.0%	(57 657)	24.2%	(126 540)	53.2%	(53 502)	54.6%	7.8%
Suppliers and employees	(236 311)	(68 226)	28.9%	(57 369)	24.3%	(125 596)	53.1%	(53 108)	54.7%	8.0%
Finance charges	(65)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 409)	(657)	46.6%	(287)	20.4%	(944)	67.0%	(393)	30.2%	(26.9%)
Net Cash from(used) Operating Activities	40 642	46 804	115.2%	7 232	17.8%	54 036	133.0%	15 078	81.9%	(52.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 333)	(9 780)	20.7%	(13 225)	27.9%	(23 005)	48.6%	(11 132)	42.8%	18.8%
Capital assets	(47 333)	(9 780)	20.7%	(13 225)	27.9%	(23 005)	48.6%	(11 132)	42.8%	18.8%
Net Cash from(used) Investing Activities	(47 333)	(9 780)	20.7%	(13 225)	27.9%	(23 005)	48.6%	(11 132)	42.8%	18.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 690)	37 023	(553.4%)	(5 993)	89.6%	31 031	(463.8%)	3 946	195.4%	(251.9%)
Cash/cash equivalents at the year begin:	14 509	6 554	45.2%	37 023	255.2%	6 554	45.2%	27 606	24.1%	34.1%
Cash/cash equivalents at the year end:	7 819	37 023	473.5%	31 031	396.9%	31 031	396.9%	31 552	91.0%	(1.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 488	(14.0%)	816	(7.7%)	527	(5.0%)	(13 455)	126.6%	(10 625)	(9.4%)	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 185	5.5%	4 997	5.3%	4 959	5.2%	79 401	84.0%	94 543	83.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	186	2.2%	169	2.0%	162	1.9%	7 931	93.9%	8 449	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	122	6.0%	74	3.7%	60	3.0%	1 764	87.3%	2 020	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	179	.9%	171	.9%	166	.9%	18 529	97.3%	19 046	16.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Total By Income Source	7 160	6.3%	6 227	5.5%	5 875	5.2%	94 182	83.0%	113 444	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 759	7.9%	4 753	7.9%	4 620	7.6%	46 416	76.7%	60 548	53.4%	-	-	-	-
Commercial	779	12.6%	306	5.0%	165	2.7%	4 911	79.7%	6 161	5.4%	-	-	-	-
Households	360	1.5%	349	1.5%	347	1.5%	22 207	95.5%	23 262	20.5%	-	-	-	-
Other	1 263	5.4%	819	3.5%	744	3.2%	20 648	88.0%	23 474	20.7%	-	-	-	-
Total By Customer Group	7 160	6.3%	6 227	5.5%	5 875	5.2%	94 182	83.0%	113 444	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	(53.1%)	(8)	142.3%	0	(.2%)	(1)	10.9%	(6)	(23.7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31	100.0%	-	-	-	-	-	-	31	123.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34	136.3%	(8)	(33.7%)	0	-	(1)	(2.6%)	25	100.0%

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Chief Financial Officer	Mr Mbusiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	955 454	364 990	38,2%	297 866	31,2%	662 856	69,4%	292 019	69,2%	2,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 316	15 756	20,9%	15 711	20,9%	31 466	41,8%	15 306	40,6%	2,6%
Service charges - Waste Water Management	10 675	2 358	22,1%	3 160	29,6%	5 518	51,7%	2 562	47,2%	23,4%
Service charges - Waste Management	44 346	10 342	23,3%	9 296	21,0%	19 638	44,3%	9 990	43,7%	(6,9%)
Sale of Goods and Rendering of Services	868	232	26,7%	192	22,1%	424	48,8%	169	32,6%	13,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 784	910	51,0%	824	46,2%	1 734	97,2%	1 122	127,3%	(26,5%)
Interest earned from Current and Non Current Assets	27 560	8 194	29,7%	6 897	25,0%	15 091	54,8%	6 226	56,4%	10,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	337	93,4%	-	-	337	93,4%	16	90,6%	(100,0%)
Licence and permits	124	51	41,1%	63	50,8%	114	91,9%	45	69,9%	38,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 303	1 035	44,9%	2 399	104,2%	3 434	149,1%	598	39,0%	301,4%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 656	593	35,8%	576	34,8%	1 169	70,6%	517	5 921,4%	11,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	784 953	324 674	41,4%	258 072	32,9%	582 746	74,2%	255 468	74,6%	1,0%
Interest	3 542	309	8,7%	212	6,0%	521	14,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 968	200	10,1%	463	23,5%	663	33,7%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	1	-	1	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 187 482	284 931	24,0%	298 032	25,1%	582 963	49,1%	279 574	45,6%	6,6%
Employee related costs	436 755	103 411	23,7%	114 547	26,2%	217 958	49,9%	87 750	40,5%	30,5%
Remuneration of councillors	19 210	3 758	19,6%	4 043	21,0%	7 801	40,6%	4 267	42,2%	(5,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	184 400	35 715	19,4%	34 639	18,8%	70 354	38,2%	52 717	56,4%	(34,3%)
Debt impairment	10 461	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	159 856	39 964	25,0%	39 964	25,0%	79 928	50,0%	29 813	40,8%	34,0%
Interest	8 089	2 022	25,0%	2 022	25,0%	4 044	50,0%	1 512	100,0%	33,8%
Contracted services	151 840	40 106	26,4%	55 008	36,2%	95 113	62,6%	59 308	55,3%	(7,3%)
Transfers and subsidies	8 624	4 458	51,7%	1 269	14,7%	5 726	66,4%	850	28,3%	49,2%
Irrecoverable debts written off	10 034	-	-	-	-	-	-	-	-	-
Operational costs	136 741	46 800	34,2%	38 507	28,2%	85 307	62,4%	30 845	49,5%	24,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	61 471	8 697	14,1%	8 035	13,1%	16 732	27,2%	12 512	37,5%	(35,8%)
Surplus/(Deficit)	(232 028)	80 059	-	(166)	-	79 893	-	12 445	-	-
Transfers and subsidies - capital (monetary allocations)	465 937	129 441	27,8%	180 180	38,7%	309 621	66,5%	141 376	51,2%	27,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	233 909	209 500	-	180 013	-	389 513	-	153 821	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	233 909	209 500	-	180 013	-	389 513	-	153 821	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	233 909	209 500	-	180 013	-	389 513	-	153 821	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	233 909	209 500	-	180 013	-	389 513	-	153 821	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	413 163	113 719	27,5%	157 468	38,1%	271 187	65,6%	125 520	50,2%	25,5%
National Government	405 163	112 557	27,8%	152 406	37,6%	264 963	65,4%	122 936	51,2%	24,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	405 163	112 557	27,8%	152 406	37,6%	264 963	65,4%	122 936	51,2%	24,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	1 162	14,5%	5 062	63,3%	6 224	77,8%	2 585	39,8%	95,8%
Capital Expenditure Functional	413 163	113 719	27,5%	157 468	38,1%	271 187	65,6%	125 520	50,2%	25,5%
Municipal governance and administration	1 681	54	3,2%	214	12,7%	268	15,9%	63	12,5%	237,0%
Executive and Council	-	-	-	6	-	6	-	3	9%	86,7%
Finance and administration	1 681	54	3,2%	208	12,4%	262	15,6%	60	14,2%	244,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	34	2,2%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	34	67,5%	(100,0%)
Trading Services	411 482	113 665	27,6%	157 254	38,2%	270 919	65,8%	125 423	50,8%	25,4%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	388 341	113 501	29,2%	150 537	38,8%	264 038	68,0%	119 459	51,2%	26,0%
Waste Water Management	23 141	163	7%	6 717	29,0%	6 881	29,7%	5 964	40,2%	12,6%
Waste Management	-	-	-	-	-	-	-	-	68,6%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 551 694	1 496 946	96,5%	1 677 613	108,1%	3 174 559	204,6%	1 383 849	183,7%	21,2%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	120 786	33 807	28,0%	34 202	28,3%	68 008	56,3%	34 776	50,8%	(1,7%)

Other revenue	152 458	907 307	595.1%	1 220 045	800.2%	2 127 352	1 395.4%	950 858	1 573.2%	28.3%
Transfers and Subsidies - Operational	784 953	330 724	42.1%	255 499	32.5%	586 223	74.7%	242 043	73.0%	5.6%
Transfers and Subsidies - Capital	465 937	222 400	47.7%	165 436	35.5%	387 836	83.2%	152 489	73.3%	8.5%
Interest	27 560	2 708	9.8%	2 432	8.8%	5 140	18.7%	3 683	34.5%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 008 948)	(395 711)	39.2%	(482 894)	47.9%	(878 605)	87.1%	(474 604)	83.1%	1.7%
Suppliers and employees	(1 000 325)	(395 711)	39.6%	(482 894)	48.3%	(878 605)	87.8%	(474 604)	83.5%	1.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 624)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	542 746	1 101 235	202.9%	1 194 719	220.1%	2 295 954	423.0%	909 245	409.2%	31.4%
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	(475 137)	(113 719)	23.9%	(157 468)	33.1%	(271 187)	57.1%	(125 520)	50.2%	25.5%
Capital assets	(475 137)	(113 719)	23.9%	(157 468)	33.1%	(271 187)	57.1%	(125 520)	50.2%	25.5%
Net Cash from/(used) Investing Activities	(475 137)	(113 719)	23.9%	(157 468)	33.1%	(271 187)	57.1%	(125 520)	50.2%	25.5%
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-
Receipts	1 074	(61)	(5.7%)	(14)	(1.3%)	(75)	(7.0%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 074	(61)	(5.7%)	(14)	(1.3%)	(75)	(7.0%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 074	(61)	(5.7%)	(14)	(1.3%)	(75)	(7.0%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	68 683	987 455	1 437.7%	1 037 237	1 510.2%	2 024 692	2 947.9%	783 724	113 885.7%	32.3%
Cash/cash equivalents at the year begin:	114 652	168 907	147.5%	1 156 363	1 009.5%	168 907	147.5%	1 027 771	103.1%	12.5%
Cash/cash equivalents at the year end:	183 235	1 156 363	631.1%	2 193 600	1 197.2%	2 193 600	1 197.2%	1 811 495	1 356.9%	21.1%

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	5 720	7.2%	4 005	5.1%	2 242	2.8%	67 006	84.8%	78 972	55.6%	-	-	35 442	44.9%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 729	7.1%	707	2.9%	512	2.1%	21 431	87.9%	24 379	17.2%	-	-	14 374	59.0%
Receivables from Exchange Transactions - Waste Management	2 886	46.5%	438	7.1%	7	.1%	2 869	46.3%	6 200	4.4%	-	-	3 074	49.6%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	287	1.2%	313	1.3%	410	1.7%	22 934	95.8%	23 944	16.9%	-	-	12 809	53.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	228	2.7%	210	2.5%	169	2.0%	7 830	92.8%	8 436	5.9%	-	-	-	-
Total By Income Source	10 849	7.6%	5 673	4.0%	3 339	2.4%	122 069	86.0%	141 930	100.0%	-	-	65 699	46.3%
Debtors Age Analysis By Customer Group														
Organs of State	3 198	17.7%	2 667	14.8%	1 054	5.8%	11 142	61.7%	18 061	12.7%	-	-	-	-
Commercial	4 394	22.6%	1 005	5.2%	438	2.3%	13 584	69.9%	19 420	13.7%	-	-	5 234	27.0%
Households	3 250	3.1%	1 999	1.9%	1 845	1.8%	96 740	93.2%	103 835	73.2%	-	-	60 464	58.2%
Other	6	.9%	2	.4%	3	.5%	603	98.2%	615	.4%	-	-	-	-
Total By Customer Group	10 849	7.6%	5 673	4.0%	3 339	2.4%	122 069	86.0%	141 930	100.0%	-	-	65 699	46.3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	10 830	100.0%	-	-	-	-	-	-	10 830	37.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 026	87.1%	2 031	11.0%	314	1.7%	32	.2%	18 402	63.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	26 855	91.9%	2 031	6.9%	314	1.1%	32	.1%	29 232	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	454 622	156 879	34,5%	130 425	28,7%	287 304	63,2%	167 767	75,2%	(22,3%)
Exchange Revenue										
Service charges - Electricity	82 686	22 583	27,3%	21 272	25,7%	43 855	53,0%	15 163	48,1%	40,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 713	3 466	23,6%	3 805	25,9%	7 270	49,4%	3 322	46,8%	14,5%
Sale of Goods and Rendering of Services	1 513	264	17,4%	322	21,3%	586	38,7%	185	20,2%	73,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 016	378	18,7%	397	19,7%	775	38,4%	251	62,8%	58,2%
Interest earned from Current and Non Current Assets	25 000	3 774	15,1%	3 020	12,1%	6 794	27,2%	2 159	10,7%	39,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	153	20,3%	149	19,7%	302	40,0%	204	92,3%	(27,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 252	304	24,3%	369	29,5%	673	53,7%	446	45,8%	(17,4%)
Non-Exchange Revenue										
Property rates	64 913	20 053	30,9%	16 534	25,5%	36 588	56,4%	9 325	75,2%	77,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 367	20	1,5%	50	3,7%	70	5,2%	22	3,2%	129,7%
Licences or permits	998	204	20,5%	120	12,1%	325	32,5%	310	52,3%	(61,2%)
Transfer and subsidies - Operational	254 966	105 161	41,2%	83 476	32,7%	188 637	74,0%	135 455	94,6%	(38,4%)
Interest	4 453	519	11,6%	912	20,5%	1 430	32,1%	925	58,0%	(1,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	487 944	106 741	21,9%	131 952	27,0%	238 692	48,9%	133 562	49,5%	(1,2%)
Employee related costs	167 901	40 257	24,0%	40 374	24,0%	80 631	48,0%	37 025	45,7%	9,0%
Remuneration of councillors	17 043	3 799	22,3%	3 764	22,1%	7 563	44,4%	4 247	48,0%	(11,4%)
Bulk purchases - electricity	66 107	20 022	30,3%	15 832	23,9%	35 854	54,2%	18 590	54,6%	(14,8%)
Inventory consumed	5 918	203	3,4%	714	12,1%	917	15,5%	2 082	57,3%	(65,7%)
Debt impairment	32 077	-	-	16 039	50,0%	16 039	50,0%	15 130	50,0%	6,0%
Depreciation and amortisation	36 240	9 965	27,5%	10 006	27,6%	19 972	55,1%	8 838	46,4%	13,2%
Interest	3 050	-	-	-	-	-	-	0	,5%	(100,0%)
Contracted services	89 650	16 625	18,5%	20 912	23,3%	37 537	41,9%	22 720	47,1%	(8,0%)
Transfers and subsidies	-	-	-	2 200	-	2 200	-	-	-	(100,0%)
Irrecoverable debts written off	6 637	-	-	-	-	-	-	3 130	50,0%	(100,0%)
Operational costs	62 722	15 860	25,3%	22 109	35,2%	37 969	60,5%	21 798	63,0%	1,4%
Losses on disposal of Assets	600	-	-	-	-	-	-	-	-	-
Other Losses	-	11	-	2	-	12	-	-	-	(100,0%)
Surplus/(Deficit)	(33 322)	50 138	-	(1 526)	-	48 612	-	34 206	-	-
Transfers and subsidies - capital (monetary allocations)	46 017	25 683	55,8%	(3 956)	(8,6%)	21 727	47,2%	12 262	43,6%	(132,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 694	75 821	-	(5 482)	-	70 339	-	46 467	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 694	75 821	-	(5 482)	-	70 339	-	46 467	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 694	75 821	-	(5 482)	-	70 339	-	46 467	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 694	75 821	-	(5 482)	-	70 339	-	46 467	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	130 596	17 420	13,3%	26 463	20,3%	43 883	33,6%	(486 806)	(375,9%)	(105,4%)
National Government	39 884	10 427	26,1%	9 387	23,5%	19 814	49,7%	(221 749)	(636,9%)	(104,2%)
Provincial Government	174	-	-	264	151,8%	264	151,8%	(687)	(93,0%)	(138,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 058	10 427	26,0%	9 651	24,1%	20 078	50,1%	(222 437)	(625,3%)	(104,3%)
Borrowing	-	-	-	-	-	-	-	(3 881)	-	(100,0%)
Internally generated funds	90 538	6 993	7,7%	16 812	18,6%	23 806	26,3%	(260 488)	(278,5%)	(106,5%)
Capital Expenditure Functional	130 596	17 420	13,3%	26 463	20,3%	43 883	33,6%	(486 806)	(375,9%)	(105,4%)
Municipal governance and administration	34 549	3 235	9,4%	9 261	26,8%	12 497	36,2%	(144 036)	(996,9%)	(106,4%)
Executive and Council	30 000	3 168	10,6%	7 872	26,2%	11 040	36,8%	22	51,7%	35 973,9%
Finance and administration	4 549	68	1,5%	1 389	30,5%	1 457	32,0%	(144 058)	(1 716,2%)	(101,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 644	2 286	8,6%	3 113	11,7%	5 399	20,3%	(119 335)	(767,2%)	(102,6%)
Community and Social Services	8 664	1 982	22,9%	1 882	21,5%	3 845	44,4%	(111 850)	(2 504,4%)	(101,7%)
Sport And Recreation	8 836	304	3,4%	1 250	14,2%	1 554	17,6%	(7 485)	(73,9%)	(116,7%)
Public Safety	9 143	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 038	11 899	19,2%	13 692	22,1%	25 591	41,2%	(185 029)	(195,5%)	(107,4%)
Planning and Development	7 522	988	13,1%	578	7,7%	1 566	20,8%	(33 177)	(269,4%)	(101,7%)
Road Transport	54 517	10 911	20,0%	13 114	24,1%	24 025	44,1%	(151 852)	(184,2%)	(108,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 365	-	-	397	5,4%	397	5,4%	(38 406)	(631,0%)	(101,0%)
Energy sources	4 869	-	-	-	-	-	-	(33 686)	(885,4%)	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	870	-	-	-	-	-	-	-	-	-
Waste Management	1 626	-	-	397	24,4%	397	24,4%	(4 720)	(192,0%)	(108,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	501 148	410 479	81,9%	344 824	68,8%	755 304	150,7%	(1 782 275)	(366,3%)	(119,3%)
Property rates	49 972	36 729	73,5%	30 956	61,9%	67 685	135,4%	(62 431)	(133,0%)	(149,6%)
Service charges	98 454	9 289	9,4%	4 670	4,7%	13 959	14,2%	(34 750)	(18,7%)	(113,4%)

Other revenue	26 748	52 560	196.5%	1 090	4.1%	53 650	200.6%	(20 586)	(392.6%)	(105.3%)
Transfers and Subsidies - Operational	254 956	317 700	124.6%	287 103	112.6%	604 803	237.2%	(1 280 868)	(448.6%)	(122.4%)
Transfers and Subsidies - Capital	46 017	(6 284)	(13.7%)	20 432	44.4%	14 147	30.7%	(371 952)	(901.3%)	(105.5%)
Interest	25 000	485	1.9%	575	2.3%	1 060	4.2%	(11 689)	(31.2%)	(104.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(439 043)	(116 633)	26.6%	(141 161)	32.2%	(257 794)	58.7%	322 725	(55.0%)	(143.7%)
Suppliers and employees	(435 993)	(116 633)	26.8%	(141 161)	32.4%	(257 794)	59.1%	322 725	(55.5%)	(143.7%)
Finance charges	(3 650)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	62 106	293 846	473.1%	203 664	327.9%	497 510	801.1%	(1 459 550)	(3 041.8%)	(114.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(144 685)	-	-	-	-	-	-	-	-	-
Capital assets	(144 685)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(144 685)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	79	-	82	-	161	-	(274)	-	(130.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	79	-	82	-	161	-	(274)	-	(130.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	79	-	82	-	161	-	(274)	-	(130.0%)
Net Increase/(Decrease) in cash held	(82 580)	293 925	(355.9%)	203 746	(246.7%)	497 671	(602.7%)	(1 459 824)	1 390.9%	(114.0%)
Cash/cash equivalents at the year begin:	92 208	-	-	425 853	461.8%	-	-	59 174	-	619.7%
Cash/cash equivalents at the year end:	9 629	425 853	4 422.7%	629 598	6 538.6%	629 598	6 538.6%	(1 059 800)	(1 281.1%)	(159.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 913	16.7%	1 660	14.5%	1 294	11.3%	6 555	57.4%	11 421	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 966	3.5%	4 004	2.8%	3 821	2.7%	129 384	91.0%	142 175	51.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 420	1.9%	1 179	1.6%	977	1.3%	70 384	95.2%	73 961	26.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	(3.2%)	31	(3.0%)	12	(1.2%)	(1 130)	107.4%	(1 052)	(.4%)	-	-	-	-
Interest on Arrear Debtor Accounts	447	1.1%	436	1.1%	470	1.2%	38 816	96.6%	40 168	14.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 690	46.2%	6	.1%	6	.1%	5 450	53.7%	10 152	3.7%	-	-	-	-
Total By Income Source	13 471	4.9%	7 316	2.6%	6 580	2.4%	249 459	90.1%	276 826	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 076	4.8%	1 839	4.3%	2 425	5.7%	36 509	85.2%	42 849	15.5%	-	-	-	-
Commercial	6 482	11.7%	2 026	3.7%	1 448	2.6%	45 545	82.1%	55 501	20.0%	-	-	-	-
Households	4 644	2.7%	3 311	1.9%	2 559	1.5%	159 876	93.8%	170 390	61.6%	-	-	-	-
Other	269	3.3%	140	1.7%	147	1.8%	7 529	93.1%	8 085	2.9%	-	-	-	-
Total By Customer Group	13 471	4.9%	7 316	2.6%	6 580	2.4%	249 459	90.1%	276 826	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 011 913	661 737	22,0%	756 776	25,1%	1 418 514	47,1%	703 324	48,3%	7,6%
Exchange Revenue										
Service charges - Electricity	1 593 176	305 714	19,2%	366 228	23,0%	671 942	42,2%	321 814	41,9%	13,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	108 227	29 123	26,9%	29 794	27,5%	58 917	54,4%	26 503	52,6%	12,4%
Sale of Goods and Rendering of Services	33 194	6 989	21,1%	6 011	18,1%	13 000	39,2%	8 385	38,3%	(28,3%)
Agency services	14 500	1 716	11,8%	2 778	19,2%	4 494	31,0%	2 982	40,5%	(6,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 250	2 836	25,2%	2 349	20,9%	5 186	46,1%	2 791	48,5%	(15,8%)
Interest earned from Current and Non Current Assets	47 963	11 783	24,6%	14 321	29,9%	26 104	54,4%	22 205	75,6%	(35,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 610	894	24,8%	970	26,9%	1 864	51,6%	758	53,0%	28,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 807	19 899	80,2%	(2 113)	(8,5%)	17 785	71,7%	12 464	71,0%	(117,0%)
Non-Exchange Revenue										
Property rates	812 465	149 470	18,4%	222 951	27,4%	372 420	45,8%	198 880	47,3%	12,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	411 119	5 091	12,4%	5 869	14,3%	10 960	26,7%	9 638	74,2%	(39,1%)
Licences or permits	1 660	198	11,9%	163	9,8%	361	21,8%	541	74,5%	(69,8%)
Transfer and subsidies - Operational	311 441	123 732	39,7%	103 868	33,4%	227 600	73,1%	96 361	71,9%	7,8%
Interest	3 500	4 293	122,7%	3 588	102,5%	7 881	225,2%	(0)	-	(17 083 861,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 011 642	660 448	21,9%	736 078	24,4%	1 396 526	46,4%	678 520	48,0%	8,5%
Employee related costs	668 517	142 886	21,4%	154 485	23,1%	297 370	44,5%	146 652	47,0%	5,3%
Remuneration of councillors	33 638	7 651	22,7%	8 707	25,9%	16 358	48,6%	7 489	38,5%	16,3%
Bulk purchases - electricity	1 432 007	355 433	24,8%	380 852	26,6%	736 285	51,4%	311 760	51,7%	22,2%
Inventory consumed	28 964	8 794	30,4%	7 607	26,3%	16 401	56,6%	6 646	52,6%	14,5%
Debt impairment	29 241	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	179 433	36 635	20,4%	36 663	20,4%	73 299	40,9%	33 240	39,6%	10,3%
Interest	14 300	109	8%	7 143	49,9%	7 251	50,7%	7 846	50,6%	(9,0%)
Contracted services	405 314	81 611	20,1%	95 421	23,5%	177 033	43,7%	116 785	50,0%	(18,3%)
Transfers and subsidies	17 521	4 714	26,9%	3 622	20,7%	8 335	47,6%	3 639	24,1%	(,5%)
Irrecoverable debts written off	2 840	815	28,7%	2 373	83,5%	3 188	112,3%	749	55,0%	216,9%
Operational costs	161 547	21 800	13,5%	39 205	24,3%	61 005	37,8%	43 716	46,6%	(10,3%)
Losses on disposal of Assets	8 621	-	-	-	-	-	-	-	-	-
Other Losses	29 700	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	271	1 289	-	20 698	-	21 988	-	24 803	-	-
Transfers and subsidies - capital (monetary allocations)	63 034	13 901	22,1%	10 035	15,9%	23 936	38,0%	104 727	228,0%	(90,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 304	15 190		30 734		45 924		129 530		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 304	15 190		30 734		45 924		129 530		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 304	15 190		30 734		45 924		129 530		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 304	15 190		30 734		45 924		129 530		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	230 797	37 551	16,3%	55 679	24,1%	93 230	40,4%	179 286	85,3%	(68,9%)
National Government	54 551	12 369	22,7%	19 609	35,9%	31 978	58,6%	103 600	269,8%	(81,1%)
Provincial Government	50	-	-	-	-	-	-	-	,1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	250	-	-	130	52,1%	130	52,1%	-	-	(100,0%)
Transfers recognised - capital	54 851	12 369	22,6%	19 739	36,0%	32 108	58,5%	103 600	257,2%	(80,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	175 946	25 182	14,3%	35 941	20,4%	61 122	34,7%	75 686	39,3%	(52,5%)
Capital Expenditure Functional	230 797	37 551	16,3%	55 679	24,1%	93 230	40,4%	179 286	85,3%	(68,9%)
Municipal governance and administration	24 987	1 647	6,6%	1 487	6,0%	3 134	12,5%	11 882	30,9%	(87,5%)
Executive and Council	2 700	1 505	55,7%	-	-	1 505	55,7%	8 597	40,3%	(100,0%)
Finance and administration	22 287	142	,6%	1 487	6,7%	1 630	7,3%	3 286	19,4%	(64,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	45 277	3 142	6,9%	6 419	14,2%	9 562	21,1%	16 486	36,6%	(61,1%)
Community and Social Services	5 630	1 185	21,0%	650	11,5%	1 835	32,6%	1 830	29,9%	(64,5%)
Sport And Recreation	26 277	1 498	5,7%	3 489	13,3%	4 986	19,0%	2 223	15,5%	56,9%
Public Safety	2 770	460	16,6%	696	25,1%	1 156	41,7%	11 836	87,7%	(94,1%)
Housing	10 600	-	-	1 584	14,9%	1 584	14,9%	597	6,8%	165,4%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 447	16 365	17,1%	24 308	25,5%	40 674	42,6%	102 507	161,8%	(76,3%)
Planning and Development	9 156	1 618	17,7%	-	-	1 618	17,7%	31	2%	(100,0%)
Road Transport	86 291	14 747	17,1%	24 308	28,2%	39 056	45,3%	102 475	188,3%	(76,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	65 085	16 396	25,2%	23 465	36,1%	39 861	61,2%	48 411	59,8%	(51,5%)
Energy sources	64 035	16 396	25,6%	23 335	36,4%	39 731	62,0%	47 574	60,4%	(51,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	-	-	130	12,4%	130	12,4%	837	31,2%	(84,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	3 436 129	867 822	25,3%	876 832	25,5%	1 744 654	50,8%	825 928	57,3%	6,2%
Property rates	808 900	157 748	19,5%	225 214	27,8%	382 962	47,3%	195 159	48,4%	15,4%
Service charges	1 917 168	478 727	25,0%	473 167	24,7%	951 894	49,7%	418 042	55,8%	13,2%

Other revenue	227 267	71 344	31,4%	49 243	21,7%	120 587	53,1%	61 920	69,4%	(20,5%)
Transfers and Subsidies - Operational	359 765	142 892	39,7%	111 534	31,0%	254 426	70,7%	103 946	73,3%	7,3%
Transfers and Subsidies - Capital	63 034	-	-	-	-	-	-	25 492	56,3%	(100,0%)
Interest	59 996	17 111	28,5%	17 674	29,5%	34 785	58,0%	21 369	80,8%	(17,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 058 260)	(701 004)	22,9%	(623 744)	20,4%	(1 324 748)	43,3%	(539 633)	33,1%	15,6%
Suppliers and employees	(3 031 190)	(700 895)	23,1%	(616 601)	20,3%	(1 317 496)	43,5%	(531 787)	33,2%	15,9%
Finance charges	(14 300)	(109)	,8%	(7 143)	49,9%	(7 251)	50,7%	(7 846)	50,6%	(9,0%)
Transfers and grants	(12 771)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	377 869	166 819	44,1%	253 088	67,0%	419 907	111,1%	286 295	266,2%	(11,6%)
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	(284 656)	(126 019)	44,3%	(74 761)	26,3%	(200 780)	70,5%	(199 302)	98,7%	(62,5%)
Capital assets	(284 656)	(126 019)	44,3%	(74 761)	26,3%	(200 780)	70,5%	(199 302)	98,7%	(62,5%)
Net Cash from/(used) Investing Activities	(284 656)	(126 019)	44,3%	(74 761)	26,3%	(200 780)	70,5%	(199 302)	98,7%	(62,5%)
Cash Flow from Financing Activities										
Receipts	3 240	6	,2%	14	,4%	20	,6%	21	8,3%	(30,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 240	6	,2%	14	,4%	20	,6%	21	8,3%	(30,6%)
Payments	(16 283)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 283)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 043)	6	-	14	(,1%)	20	(,2%)	21	(,2%)	(30,6%)
Net Increase/(Decrease) in cash held	80 170	40 806	50,9%	178 341	222,5%	219 147	273,4%	87 013	(858,0%)	105,0%
Cash/cash equivalents at the year begin:	974 695	1 033 468	106,0%	1 074 273	110,2%	1 033 468	106,0%	1 794 069	125,8%	(40,1%)
Cash/cash equivalents at the year end:	1 054 765	1 074 273	101,8%	1 252 615	118,8%	1 252 615	118,8%	1 881 082	172,4%	(33,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 985	33,3%	10 323	8,2%	4 477	3,6%	69 275	55,0%	126 061	25,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 689	15,0%	16 291	7,7%	9 472	4,5%	153 567	72,8%	211 018	42,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 305	14,2%	1 867	6,2%	1 118	3,7%	23 035	76,0%	30 324	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	1,0%	26	,9%	23	,8%	2 891	97,3%	2 970	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	2 686	3,5%	2 175	2,8%	2 010	2,6%	70 278	91,1%	77 150	15,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 840	8,5%	408	,9%	288	,6%	40 696	90,0%	45 232	9,2%	-	-	-	-
Total By Income Source	84 535	17,2%	31 089	6,3%	17 389	3,5%	359 743	73,0%	492 755	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 915	24,4%	4 492	12,3%	1 565	4,3%	21 565	59,0%	36 537	7,4%	-	-	-	-
Commercial	24 437	17,5%	7 260	5,2%	3 382	2,4%	104 337	74,8%	139 416	28,3%	-	-	-	-
Households	51 183	16,2%	19 336	6,1%	12 442	3,9%	233 840	73,8%	316 802	64,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	84 535	17,2%	31 089	6,3%	17 389	3,5%	359 743	73,0%	492 755	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	33	53,9%	9	14,0%	-	-	19	32,1%	61	4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 112	59,8%	6 251	37,0%	49	,3%	492	2,9%	16 905	99,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 145	59,8%	6 259	36,9%	49	,3%	512	3,0%	16 965	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	250 641	97 538	38,9%	78 242	31,2%	175 780	70,1%	79 662	72,7%	(1,8%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	681	171	25,1%	172	25,3%	343	50,4%	163	45,6%	5,6%
Sale of Goods and Rendering of Services	245	46	18,6%	28	11,3%	73	29,9%	5 152	43,9%	(99,5%)
Agency services	469	57	12,0%	99	21,2%	156	33,2%	76	54,2%	30,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	12 528	2 222	17,7%	1 890	15,1%	4 112	32,8%	1 785	39,5%	5,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	757	174	23,0%	188	24,8%	362	47,8%	156	40,5%	20,8%
Licence and permits	31	13	41,4%	35	111,1%	48	152,4%	18	97,9%	93,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 031	222	21,6%	209	20,3%	431	41,8%	134	17,2%	55,6%
Non-Exchange Revenue										
Property rates	22 832	5 722	25,1%	5 371	23,5%	11 093	48,6%	1 744	87,3%	208,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	210 710	88 593	42,0%	70 059	33,2%	158 652	75,3%	70 134	75,4%	(1,1%)
Interest	1 355	319	23,5%	191	14,1%	510	37,6%	300	52,8%	(36,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 264	63 422	25,3%	71 570	28,6%	134 992	53,9%	73 164	52,0%	(2,2%)
Employee related costs	96 035	22 049	23,0%	26 666	27,8%	48 715	50,7%	24 603	49,5%	8,4%
Remuneration of councillors	17 347	3 968	22,9%	4 518	26,0%	8 487	48,9%	4 492	52,3%	,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 820	448	24,6%	517	28,4%	966	53,1%	444	33,6%	16,6%
Debt impairment	900	704	78,2%	(335)	(37,2%)	368	40,9%	(266)	260,6%	25,8%
Depreciation and amortisation	29 300	8 698	29,7%	8 692	29,7%	17 390	59,4%	8 090	55,9%	7,4%
Interest	-	-	-	-	-	-	-	0	-	(100,0%)
Contracted services	58 022	14 387	24,8%	16 507	28,4%	30 894	53,2%	23 703	51,4%	(30,4%)
Transfers and subsidies	3 700	873	23,6%	1 494	40,4%	2 368	64,0%	548	57,0%	172,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	43 139	12 290	28,5%	13 514	31,3%	25 805	59,8%	11 550	51,5%	17,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	5	-	(5)	-	-	-	-	-	(100,0%)
Surplus/(Deficit)	376	34 116	-	6 672	-	40 788	-	6 499	-	-
Transfers and subsidies - capital (monetary allocations)	52 768	16 738	31,7%	15 200	28,8%	31 938	60,5%	14 325	70,0%	6,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 144	50 855		21 872		72 726		20 823		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	53 144	50 855		21 872		72 726		20 823		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 144	50 855		21 872		72 726		20 823		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 144	50 855		21 872		72 726		20 823		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	68 805	(60 886)	(88,5%)	95 087	138,2%	34 201	49,7%	25 346	91,0%	275,2%
National Government	40 181	(34 446)	(85,7%)	62 270	155,0%	27 824	69,2%	12 673	71,0%	391,3%
Provincial Government	5 704	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 885	(34 446)	(75,1%)	62 270	135,7%	27 824	60,6%	12 673	71,0%	391,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 920	(26 440)	(115,4%)	32 817	143,2%	6 377	27,8%	12 673	144,5%	159,0%
Capital Expenditure Functional	68 805	(60 886)	(88,5%)	95 087	138,2%	34 201	49,7%	25 346	91,0%	275,2%
Municipal governance and administration	7 668	(3 324)	(43,4%)	4 063	53,0%	739	9,6%	638	17,2%	536,5%
Executive and Council	3 104	(384)	(12,4%)	460	14,8%	75	2,4%	96	22,0%	379,4%
Finance and administration	4 563	(2 940)	(64,4%)	3 603	79,0%	664	14,5%	542	16,6%	564,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 330	(3 343)	(143,5%)	3 614	155,1%	270	11,6%	2 110	76,4%	71,3%
Community and Social Services	2 330	(3 343)	(143,5%)	3 614	155,1%	270	11,6%	2 110	76,4%	71,3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 807	(54 219)	(92,2%)	87 411	148,6%	33 192	56,4%	22 598	100,8%	286,8%
Planning and Development	49 737	(23 790)	(47,8%)	52 030	104,6%	28 240	56,8%	17 275	83,1%	201,2%
Road Transport	9 070	(30 429)	(335,5%)	35 381	390,1%	4 952	54,6%	5 324	598,8%	564,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	320 244	(447 409)	(139,7%)	813 480	254,0%	366 071	114,3%	255 059	160,4%	218,9%
Property rates	17 171	4 652	27,1%	4 048	23,6%	8 699	50,7%	12 440	76,9%	(67,5%)
Service charges	579	209	36,1%	168	29,1%	377	65,2%	210	46,6%	(20,1%)

Other revenue	26 489	688	2,6%	695	2,6%	1 383	5,2%	5 658	25,8%	(87,7%)
Transfers and Subsidies - Operational	210 710	(263 632)	(125,1%)	727 764	345,4%	464 132	220,3%	221 177	210,6%	229,0%
Transfers and Subsidies - Capital	52 768	(189 343)	(358,8%)	80 781	153,1%	(108 562)	(205,7%)	13 789	66,5%	485,8%
Interest	12 528	-	-	-	-	-	-	1 785	39,5%	(100,0%)
Dividends	-	18	-	24	-	42	-	-	-	(100,0%)
Payments	(233 660)	4	-	270	(,1%)	274	(,1%)	(7)	-	(3 720,1%)
Suppliers and employees	(229 960)	4	-	270	(,1%)	274	(,1%)	(7)	-	(3 720,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 700)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	86 584	(447 405)	(516,7%)	813 750	939,8%	366 345	423,1%	255 051	641,2%	219,1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(78 526)	-	-	-	-	-	-	-	-	-
Capital assets	(78 526)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(78 526)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 058	(447 405)	(5 552,2%)	813 750	10 098,5%	366 345	4 546,3%	255 051	1 626,6%	219,1%
Cash/cash equivalents at the year begin:	75 162	83 871	111,6%	(281 353)	(374,3%)	83 871	111,6%	293 705	80,0%	(195,8%)
Cash/cash equivalents at the year end:	83 220	(270 570)	(325,1%)	532 397	639,7%	532 397	639,7%	548 756	609,9%	(3,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 788	6,5%	1 544	5,6%	1 552	5,7%	22 481	82,2%	27 365	79,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	49	10,8%	32	7,1%	31	6,8%	340	75,3%	451	1,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	23,1%	51	18,2%	18	6,3%	147	52,4%	281	8%	-	-	-	-
Interest on Arrear Debtor Accounts	111	2,1%	109	2,1%	107	2,0%	4 996	93,8%	5 324	15,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	2,7%	24	2,0%	(8)	(,6%)	1 189	96,0%	1 239	3,6%	-	-	-	-
Total By Income Source	2 045	5,9%	1 761	5,1%	1 700	4,9%	29 153	84,1%	34 659	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 263	20,7%	1 180	19,4%	1 141	18,7%	2 506	41,2%	6 089	17,6%	-	-	-	-
Commercial	418	3,0%	269	1,9%	321	2,3%	12 986	92,8%	13 994	40,4%	-	-	-	-
Households	29	1,1%	29	1,1%	24	9%	2 500	96,9%	2 582	7,4%	-	-	-	-
Other	336	2,8%	284	2,4%	215	1,8%	11 161	93,0%	11 994	34,6%	-	-	-	-
Total By Customer Group	2 045	5,9%	1 761	5,1%	1 700	4,9%	29 153	84,1%	34 659	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	11	51,4%	4	20,3%	-	-	6	28,3%	21	14,2%
Auditor-General	-	-	0	100,0%	-	-	-	-	0	-
Other	117	93,2%	-	-	-	-	8	6,8%	125	85,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	128	87,3%	4	2,9%	-	-	14	9,8%	146	100,0%

Contact Details

Municipal Manager	Mr Disco Setherjwa Goodman Khuzwayo	032 532 5000
Chief Financial Officer	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	182 657	84 775	46,4%	44 162	24,2%	128 937	70,6%	47 543	76,8%	(7,1%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	300	76	25,4%	77	25,6%	153	51,1%	72	50,2%	6,8%
Sale of Goods and Rendering of Services	14 984	1 279	8,5%	1	-	1 280	8,5%	4 515	60,0%	(100,0%)
Agency services	220	53	23,9%	33	15,2%	86	39,0%	46	46,0%	(27,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33	10	30,6%	13	39,6%	23	70,2%	7	26,5%	79,0%
Interest earned from Current and Non Current Assets	3 222	1 324	41,1%	1 638	50,8%	2 962	91,9%	987	79,6%	65,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 075	386	35,9%	255	23,8%	641	59,6%	240	49,3%	6,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	130	4	3,3%	355	273,4%	360	276,7%	8	11,2%	4 215,3%
Non-Exchange Revenue										
Property rates	35 623	30 791	86,4%	557	1,6%	31 348	88,0%	505	91,5%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	35	10	27,2%	13	37,3%	23	64,5%	20	217,7%	(34,7%)
Transfer and subsidies - Operational	126 101	50 923	40,4%	41 186	32,7%	92 109	73,0%	41 274	74,5%	(2%)
Interest	300	31	10,5%	33	11,0%	64	21,4%	(132)	18,6%	(124,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	635	(112)	(17,6%)	-	-	(112)	(17,6%)	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 047	37 895	21,2%	47 661	26,6%	85 556	47,8%	44 496	46,4%	7,1%
Employee related costs	67 812	15 322	22,6%	16 118	23,8%	31 440	46,4%	15 387	39,2%	4,8%
Remuneration of councillors	10 210	2 442	23,9%	2 723	26,7%	5 165	50,6%	2 842	44,8%	(4,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	670	429	64,0%	107	15,9%	535	79,9%	512	75,0%	(79,2%)
Debt impairment	2 700	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 008	5 115	23,2%	5 109	23,2%	10 224	46,5%	4 554	39,7%	12,2%
Interest	400	12	3,1%	-	-	12	3,1%	0	3%	(100,0%)
Contracted services	49 810	9 063	18,2%	14 266	28,6%	23 329	46,8%	12 888	55,4%	10,7%
Transfers and subsidies	2 630	526	20,0%	345	13,1%	871	33,1%	778	46,6%	(55,7%)
Irrecoverable debts written off	-	-	-	965	-	965	-	-	-	(100,0%)
Operational costs	22 807	4 986	21,9%	8 028	35,2%	13 015	57,1%	7 536	59,2%	6,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 610	46 880	-	(3 499)	-	43 381	-	3 047	-	-
Transfers and subsidies - capital (monetary allocations)	26 787	7 895	29,5%	15 424	57,6%	23 320	87,1%	7 373	90,3%	109,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 397	54 775		11 926		66 701		10 420		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 397	54 775		11 926		66 701		10 420		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 397	54 775		11 926		66 701		10 420		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 397	54 775		11 926		66 701		10 420		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	43 417	(61 486)	(141,6%)	25 762	59,3%	(35 723)	(82,3%)	6 862	92,3%	275,4%
National Government	23 293	(49 657)	(213,2%)	16 037	68,8%	(33 621)	(144,3%)	6 313	90,8%	154,0%
Provincial Government	-	(1 608)	-	-	-	(1 608)	-	12	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 293	(51 265)	(220,1%)	16 037	68,8%	(35 228)	(151,2%)	6 325	90,8%	153,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 124	(10 221)	(50,8%)	9 726	48,3%	(495)	(2,5%)	537	113,7%	1 710,2%
Capital Expenditure Functional	43 417	(61 486)	(141,6%)	25 762	59,3%	(35 723)	(82,3%)	6 862	92,3%	275,4%
Municipal governance and administration	1 324	(2 293)	(173,2%)	247	18,7%	(2 046)	(154,5%)	549	112,3%	(55,0%)
Executive and Council	-	(176)	-	-	-	(176)	-	-	-	-
Finance and administration	1 324	(2 117)	(159,9%)	247	18,7%	(1 869)	(141,2%)	549	132,5%	(55,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	130	(2 301)	(1 769,7%)	-	-	(2 301)	(1 769,7%)	-	259,7%	-
Community and Social Services	100	(2 301)	(2 300,7%)	-	-	(2 301)	(2 300,7%)	-	38,3%	-
Sport And Recreation	30	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 963	(54 460)	(129,8%)	25 515	60,8%	(28 945)	(69,0%)	6 313	90,0%	304,2%
Planning and Development	-	(593)	-	-	-	(593)	-	-	-	-
Road Transport	41 963	(53 868)	(128,4%)	25 515	60,8%	(28 352)	(67,6%)	6 313	90,8%	304,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	(2 432)	-	-	-	(2 432)	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	(2 432)	-	-	-	(2 432)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	217 141	171 240	78,9%	96 865	44,6%	268 106	123,5%	130 179	134,2%	(25,6%)
Property rates	28 916	17 839	61,7%	452	1,6%	18 290	63,3%	20 798	47,1%	(97,8%)
Service charges	317	97	30,7%	72	22,8%	170	53,6%	95	34,0%	(23,8%)

Other revenue	31 798	7 586	23,9%	3 366	10,6%	10 953	34,4%	7 386	91,1%	(54,4%)
Transfers and Subsidies - Operational	126 101	127 057	100,8%	67 855	53,8%	194 912	154,6%	88 491	158,3%	(23,3%)
Transfers and Subsidies - Capital	26 787	17 000	63,5%	23 000	85,9%	40 000	149,3%	12 497	133,3%	84,0%
Interest	3 222	1 661	51,6%	2 120	65,8%	3 781	117,3%	912	83,7%	132,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(161 962)	(34 506)	21,3%	(50 385)	31,1%	(84 892)	52,4%	(49 276)	59,9%	2,3%
Suppliers and employees	(161 562)	(34 506)	21,4%	(50 385)	31,2%	(84 892)	52,5%	(49 276)	59,9%	2,3%
Finance charges	(400)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 178	136 734	247,8%	46 480	84,2%	183 214	332,0%	80 903	318,3%	(42,5%)
Cash Flow from Investing Activities										
Receipts	4 865	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 865	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(49 930)	(7 358)	14,7%	(23 781)	47,6%	(31 138)	62,4%	(5 870)	72,0%	305,2%
Capital assets	(49 930)	(7 358)	14,7%	(23 781)	47,6%	(31 138)	62,4%	(5 870)	72,0%	305,2%
Net Cash from/(used) Investing Activities	(45 064)	(7 358)	16,3%	(23 781)	52,8%	(31 138)	69,1%	(5 870)	72,0%	305,2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 114	129 377	1 279,2%	22 699	224,4%	152 076	1 503,6%	75 033	527,2%	(69,7%)
Cash/cash equivalents at the year begin:	34 290	-	-	128 064	373,5%	-	-	95 129	-	34,6%
Cash/cash equivalents at the year end:	44 404	128 064	288,4%	150 763	339,5%	150 763	339,5%	170 162	326,5%	(11,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	78	2%	147	,4%	147	,4%	35 234	99,0%	35 607	95,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	24,4%	20	17,0%	20	17,0%	49	41,7%	117	,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	77	6,2%	68	5,4%	65	5,2%	1 041	83,2%	1 251	3,4%	-	-	-	-
Interest on Arrear Debtor Accounts	14	3,3%	19	4,3%	19	4,5%	380	87,9%	433	1,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	1,2%	(2)	,8%	-	-	(247)	98,0%	(252)	(,7%)	-	-	-	-
Total By Income Source	195	,5%	252	,7%	251	,7%	36 458	98,1%	37 156	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9	-	12	-	12	-	30 849	99,9%	30 881	83,1%	-	-	-	-
Commercial	61	4,0%	131	8,6%	132	8,6%	1 203	78,7%	1 527	4,1%	-	-	-	-
Households	12	,8%	12	,9%	12	,9%	1 359	97,4%	1 395	3,8%	-	-	-	-
Other	113	3,4%	97	2,9%	95	2,8%	3 047	90,9%	3 352	9,0%	-	-	-	-
Total By Customer Group	195	,5%	252	,7%	251	,7%	36 458	98,1%	37 156	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	1,8%	-	-	-	-	410	98,2%	417	62,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	240	94,7%	13	5,3%	-	-	-	-	253	37,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	247	36,9%	13	2,0%	-	-	410	61,1%	671	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 632 705	569 442	34,9%	433 326	26,5%	1 002 768	61,4%	533 958	64,1%	(18,8%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	351 077	84 120	24,0%	80 432	22,9%	164 552	46,9%	79 178	49,3%	1,6%
Service charges - Waste Water Management	122 056	26 805	22,0%	28 999	23,8%	55 804	45,7%	27 393	61,3%	5,9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	63 863	34 391	53,9%	(31 776)	(49,8%)	2 615	4,1%	59 904	48,1%	(153,0%)
Agency services	2 451	608	24,8%	608	24,8%	1 215	49,6%	1 183	50,4%	(48,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	69 437	26 587	38,3%	29 886	43,0%	56 473	81,3%	30 091	64,4%	(7,7%)
Interest earned from Current and Non Current Assets	38 392	8 726	22,7%	6 818	17,8%	15 544	40,5%	8 926	67,5%	(23,6%)
Dividends	21 592	-	-	-	-	-	-	29 000	77,3%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 811	178	3,7%	397	8,2%	575	12,0%	117	4,2%	240,0%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	939	13	1,4%	-	-	13	1,4%	107	11,9%	(100,0%)
Licences or permits	48	4	7,7%	-	-	4	7,7%	8	35,3%	(100,0%)
Transfer and subsidies - Operational	957 845	388 011	40,5%	317 243	33,1%	705 254	73,6%	298 050	72,3%	6,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	194	-	-	719	371,4%	719	371,4%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 618 140	288 344	17,8%	286 755	17,7%	575 099	35,5%	299 564	34,8%	(4,3%)
Employee related costs	372 876	82 898	22,2%	76 389	20,5%	159 287	42,7%	77 929	45,9%	(2,0%)
Remuneration of councillors	13 045	3 560	27,3%	3 078	23,6%	6 638	50,9%	3 053	42,0%	8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	237 617	5 952	2,5%	6 995	2,9%	12 947	5,4%	5 175	4,9%	35,2%
Debt impairment	(267 250)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	172 369	38 689	22,4%	38 653	22,4%	77 343	44,9%	33 889	40,2%	14,1%
Interest	214	122	56,8%	92	43,2%	214	100,0%	(535)	7,2%	(117,3%)
Contracted services	240 826	61 430	25,5%	58 630	24,3%	120 060	49,9%	89 385	58,9%	(34,4%)
Transfers and subsidies	45 309	11 058	24,4%	11 385	25,1%	22 443	49,5%	16 816	54,6%	(32,3%)
Irrecoverable debts written off	410 648	(275)	(1,1%)	3 016	,7%	2 741	,7%	719	4,3%	319,5%
Operational costs	276 763	84 910	30,7%	88 374	31,9%	173 284	62,6%	73 134	45,9%	20,8%
Losses on disposal of Assets	3 500	-	-	-	-	-	-	-	-	-
Other Losses	112 222	-	-	142	,1%	142	,1%	0	-	119 569,7%
Surplus/(Deficit)	14 565	281 098	-	146 571	-	427 669	-	234 393	-	-
Transfers and subsidies - capital (monetary allocations)	281 150	41 104	14,6%	100 105	35,6%	141 209	50,2%	98 274	49,4%	1,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	295 715	322 202		246 676		568 878		332 667		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	295 715	322 202		246 676		568 878		332 667		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	295 715	322 202		246 676		568 878		332 667		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	295 715	322 202		246 676		568 878		332 667		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	357 453	47 511	13,3%	104 825	29,3%	152 336	42,6%	139 826	37,5%	(25,0%)
National Government	244 478	35 745	14,6%	87 130	35,6%	122 875	50,3%	85 875	49,7%	1,5%
Provincial Government	-	-	-	445	-	445	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	244 478	35 745	14,6%	87 575	35,8%	123 320	50,4%	85 875	49,5%	2,0%
Borrowing	300	-	-	-	-	-	-	49 738	32,4%	(100,0%)
Internally generated funds	112 674	11 765	10,4%	17 251	15,3%	29 016	25,8%	4 213	6,3%	309,5%
Capital Expenditure Functional	357 453	47 511	13,3%	104 825	29,3%	152 336	42,6%	139 826	37,5%	(25,0%)
Municipal governance and administration	59 369	185	,3%	243	,4%	428	,7%	50 403	29,2%	(99,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	59 369	185	,3%	243	,4%	428	,7%	50 403	29,2%	(99,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	90	-	-	-	-	-	-	-	-	-
Community and Social Services	10	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	80	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	280	27	9,5%	448	159,7%	474	169,2%	96	12,2%	365,5%
Planning and Development	280	27	9,5%	448	159,7%	474	169,2%	96	12,2%	365,5%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	297 713	47 299	15,9%	104 135	35,0%	151 434	50,9%	89 326	42,3%	16,6%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	171 012	28 196	16,5%	57 936	33,9%	86 131	50,4%	38 790	37,5%	49,4%
Waste Water Management	126 701	19 103	15,1%	46 199	36,5%	65 302	51,5%	50 536	49,6%	(8,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 910 961	677 791	35,5%	540 538	28,3%	1 218 328	63,8%	532 294	61,8%	1,5%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	358 326	86 734	24,2%	86 656	24,2%	173 390	48,4%	83 934	63,9%	3,2%

Other revenue	213 382	72 925	34,2%	44 066	20,7%	116 990	54,8%	50 976	47,4%	(13,6%)
Transfers and Subsidies - Operational	957 845	367 156	38,3%	303 781	31,7%	670 937	70,0%	283 024	70,1%	7,3%
Transfers and Subsidies - Capital	281 150	141 000	50,2%	98 000	34,9%	239 000	85,0%	75 841	52,5%	29,2%
Interest	78 666	9 976	12,7%	8 035	10,2%	18 011	22,9%	9 519	26,2%	(15,6%)
Dividends	21 592	-	-	-	-	-	-	29 000	77,3%	(100,0%)
Payments	(1 431 004)	(395 936)	27,7%	(459 640)	32,1%	(855 576)	59,8%	(457 573)	65,9%	,5%
Suppliers and employees	(1 428 951)	(395 524)	27,7%	(459 486)	32,2%	(855 010)	59,8%	(456 127)	66,2%	,7%
Finance charges	(900)	(413)	45,9%	(154)	17,1%	(566)	62,9%	(1 242)	19,4%	(87,6%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 153)	-	-	-	-	-	-	(204)	14,3%	(100,0%)
Net Cash from/(used) Operating Activities	479 956	281 854	58,7%	80 898	16,9%	362 752	75,6%	74 721	51,3%	8,3%
Cash Flow from Investing Activities										
Receipts	860	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	860	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(477 923)	(55 290)	11,6%	(117 625)	24,6%	(172 915)	36,2%	(156 465)	53,6%	(24,8%)
Capital assets	(477 923)	(55 290)	11,6%	(117 625)	24,6%	(172 915)	36,2%	(156 465)	53,6%	(24,8%)
Net Cash from/(used) Investing Activities	(477 063)	(55 290)	11,6%	(117 625)	24,7%	(172 915)	36,2%	(156 465)	53,7%	(24,8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(12 127)	(4 212)	34,7%	(5 954)	49,1%	(10 166)	83,8%	(5 013)	23,7%	18,8%
Repayment of borrowing	(12 127)	(4 212)	34,7%	(5 954)	49,1%	(10 166)	83,8%	(5 013)	23,7%	18,8%
Net Cash from/(used) Financing Activities	(12 127)	(4 212)	34,7%	(5 954)	49,1%	(10 166)	83,8%	(5 013)	23,7%	18,8%
Net Increase/(Decrease) in cash held	(9 234)	222 352	(2 408,1%)	(42 681)	462,2%	179 671	(1 945,8%)	(86 758)	52,3%	(50,8%)
Cash/cash equivalents at the year begin:	222 439	215 967	97,1%	436 241	196,1%	215 967	97,1%	527 131	331,6%	(17,2%)
Cash/cash equivalents at the year end:	213 205	436 241	204,6%	393 560	184,6%	393 560	184,6%	440 374	198,4%	(10,6%)

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	33 020	4,1%	28 277	3,5%	21 727	2,7%	723 392	89,7%	806 415	61,9%	(3 650)	(,5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 974	7,6%	6 473	4,5%	4 246	2,9%	122 418	84,9%	144 110	11,1%	(330)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	732	100,0%	732	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	10 383	3,0%	10 191	3,0%	9 934	2,9%	312 512	91,1%	343 020	26,3%	(0)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	-	-	-	-	7 925	100,0%	7 926	,6%	(22)	(,3%)	-	-
Total By Income Source	54 377	4,2%	44 940	3,5%	35 906	2,8%	1 166 980	89,6%	1 302 202	100,0%	(4 002)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 148	11,8%	5 829	8,5%	3 388	4,9%	51 520	74,8%	68 886	5,3%	-	-	-	-
Commercial	10 227	14,6%	3 677	5,2%	2 697	3,8%	53 672	76,4%	70 274	5,4%	(7)	-	-	-
Households	36 002	3,1%	35 433	3,0%	29 821	2,6%	1 061 787	91,3%	1 163 043	89,3%	(3 995)	(,3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	54 377	4,2%	44 940	3,5%	35 906	2,8%	1 166 980	89,6%	1 302 202	100,0%	(4 002)	(,3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	42 461	100,0%	-	-	-	-	-	-	42 461	83,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 563	55,6%	47	,6%	344	4,2%	3 247	39,6%	8 202	16,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	47 024	92,8%	47	,1%	344	,7%	3 247	6,4%	50 663	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	547 911	164 027	29,9%	134 607	24,6%	298 634	54,5%	122 573	60,2%	9,8%
Exchange Revenue										
Service charges - Electricity	230 201	59 235	25,7%	47 875	20,8%	107 110	46,5%	46 979	51,2%	1,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	22 989	7 137	31,0%	5 695	24,8%	12 832	55,8%	5 372	57,9%	6,0%
Sale of Goods and Rendering of Services	12 480	928	7,4%	776	6,2%	1 704	13,7%	759	33,6%	2,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 694	(2 496)	(92,6%)	531	19,7%	(1 965)	(72,9%)	669	-	(20,6%)
Interest earned from Current and Non Current Assets	7 000	1 656	23,7%	4 502	64,3%	6 158	88,0%	3 177	76,3%	41,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 338	616	14,2%	810	18,7%	1 426	32,9%	805	44,7%	,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 171	28	2,4%	(8)	(,7%)	20	1,7%	0	,3%	(2 891,8%)
Non-Exchange Revenue										
Property rates	154 037	54 825	35,6%	37 318	24,2%	92 143	59,8%	29 046	62,9%	28,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	202	64	31,5%	33	16,6%	97	48,0%	57	29,9%	(40,8%)
Licences or permits	7 426	1 241	16,7%	1 267	17,1%	2 507	33,8%	1 265	50,1%	,1%
Transfer and subsidies - Operational	104 793	40 099	38,3%	35 127	33,5%	75 226	71,8%	33 365	78,3%	5,3%
Interest	580	694	119,7%	659	113,6%	1 353	233,3%	1 080	31,3%	(39,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	22	-	22	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	529 184	164 720	31,1%	139 312	26,3%	304 032	57,5%	138 099	61,8%	,9%
Employee related costs	181 847	47 177	25,9%	49 969	27,5%	97 147	53,4%	44 562	52,2%	12,1%
Remuneration of councillors	8 483	2 166	25,5%	2 169	25,6%	4 335	51,1%	2 397	51,7%	(9,5%)
Bulk purchases - electricity	180 246	73 067	40,5%	45 281	25,1%	118 349	65,7%	49 502	78,3%	(8,5%)
Inventory consumed	16 396	2 895	17,7%	4 881	29,8%	7 776	47,4%	3 238	47,9%	50,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 410	6 392	24,2%	6 361	24,1%	12 753	48,3%	9 757	78,1%	(34,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	60 366	11 575	19,2%	16 687	27,6%	28 262	46,8%	13 815	50,6%	20,8%
Transfers and subsidies	100	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 500	9 447	145,3%	765	11,8%	10 212	157,1%	1 098	384,8%	(30,3%)
Operational costs	48 836	12 000	24,6%	13 195	27,0%	25 195	51,6%	13 730	47,0%	(3,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	2	-	2	-	-	-	(100,0%)
Surplus/(Deficit)	18 727	(692)	-	(4 705)	-	(5 398)	-	(15 526)	-	-
Transfers and subsidies - capital (monetary allocations)	62 510	7 133	11,4%	19 039	30,5%	26 173	41,9%	22 469	55,1%	(15,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 237	6 441		14 334		20 775		6 943		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 237	6 441		14 334		20 775		6 943		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 237	6 441		14 334		20 775		6 943		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 237	6 441		14 334		20 775		6 943		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	81 216	8 523	10,5%	21 165	26,1%	29 688	36,6%	25 828	50,7%	(18,1%)
National Government	33 813	4 142	12,2%	14 029	41,5%	18 171	53,7%	15 065	85,5%	(6,9%)
Provincial Government	25 032	2 234	8,9%	3 253	13,0%	5 487	21,9%	5 307	25,8%	(38,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 845	6 376	10,8%	17 282	29,4%	23 658	40,2%	20 372	57,3%	(15,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 371	2 147	9,6%	3 883	17,4%	6 030	27,0%	5 456	40,1%	(28,8%)
Capital Expenditure Functional	81 216	8 523	10,5%	21 165	26,1%	29 688	36,6%	25 828	50,7%	(18,1%)
Municipal governance and administration	3 650	713	19,5%	1 665	45,6%	2 377	65,1%	863	20,7%	93,0%
Executive and Council	700	684	97,7%	-	-	684	97,7%	-	-	-
Finance and administration	2 950	29	1,0%	1 665	56,4%	1 693	57,4%	863	20,7%	93,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 400	2 234	12,8%	3 355	19,3%	5 589	32,1%	5 710	38,0%	(41,2%)
Community and Social Services	-	-	-	-	-	-	-	-	-	5,2%
Sport And Recreation	150	-	-	103	68,3%	103	68,3%	105	35,0%	(2,4%)
Public Safety	750	-	-	-	-	-	-	297	44,8%	(100,0%)
Housing	16 500	2 234	13,5%	3 253	19,7%	5 487	33,3%	5 307	39,6%	(38,7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 286	880	2,6%	8 380	24,4%	9 259	27,0%	15 594	61,3%	(46,3%)
Planning and Development	5 821	-	-	590	10,1%	590	10,1%	278	33,0%	112,0%
Road Transport	28 465	880	3,1%	7 789	27,4%	8 669	30,5%	15 315	77,2%	(49,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	25 880	4 696	18,1%	7 766	30,0%	12 462	48,2%	3 662	46,2%	112,1%
Energy sources	24 580	4 696	19,1%	6 627	27,0%	11 324	46,1%	2 937	40,6%	125,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 300	-	-	1 139	87,6%	1 139	87,6%	725	102,4%	57,1%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	648 913	185 188	28,5%	158 627	24,4%	343 816	53,0%	179 137	59,4%	(11,4%)
Property rates	167 074	42 607	25,5%	36 364	21,8%	78 971	47,3%	63 222	57,2%	(42,5%)
Service charges	271 272	78 431	28,9%	58 833	21,7%	137 264	50,6%	76 732	56,9%	(23,3%)

Other revenue	34 402	8 217	23,9%	9 465	27,5%	17 682	51,4%	(8 195)	57,4%	(215,5%)
Transfers and Subsidies - Operational	104 793	38 990	37,2%	37 189	35,5%	76 179	72,7%	33 943	76,0%	9,6%
Transfers and Subsidies - Capital	62 510	15 591	24,9%	12 176	19,5%	27 767	44,4%	10 949	52,1%	11,2%
Interest	8 863	1 352	15,3%	4 601	51,9%	5 953	67,2%	2 487	57,2%	85,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(496 274)	(117 160)	23,6%	(89 420)	18,0%	(206 580)	41,6%	(76 919)	42,6%	16,3%
Suppliers and employees	(496 174)	(117 160)	23,6%	(89 420)	18,0%	(206 580)	41,6%	(76 919)	42,6%	16,3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	152 640	68 028	44,6%	69 207	45,3%	137 236	89,9%	102 219	101,3%	(32,3%)
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	(81 216)	(15 427)	19,0%	(22 589)	27,8%	(38 016)	46,8%	(28 153)	65,4%	(19,8%)
Capital assets	(81 216)	(15 427)	19,0%	(22 589)	27,8%	(38 016)	46,8%	(28 153)	65,4%	(19,8%)
Net Cash from/(used) Investing Activities	(81 216)	(15 427)	19,0%	(22 589)	27,8%	(38 016)	46,8%	(28 153)	65,4%	(19,8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	71 423	52 601	73,6%	46 618	65,3%	99 219	138,9%	74 066	155,5%	(37,1%)
Cash/cash equivalents at the year begin:	112 925	121 036	107,2%	173 539	153,7%	121 036	107,2%	146 069	156,4%	18,8%
Cash/cash equivalents at the year end:	184 348	173 539	94,1%	220 157	119,4%	220 157	119,4%	220 135	155,9%	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 377	78,6%	2 654	13,6%	279	1,4%	1 255	6,4%	19 565	22,9%	11 010	56,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 518	14,3%	2 403	5,3%	12 113	26,6%	24 574	53,9%	45 608	53,3%	(2 422)	(5,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 818	21,2%	937	10,9%	575	6,7%	5 251	61,2%	8 581	10,0%	(4 879)	(56,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	292	2,6%	301	2,7%	271	2,4%	10 282	92,2%	11 146	13,0%	528	4,7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	14,7%	54	8,7%	36	5,7%	442	70,9%	624	7%	(852)	(136,6%)	-	-
Total By Income Source	24 097	28,2%	6 349	7,4%	13 274	15,5%	41 805	48,9%	85 524	100,0%	3 385	4,0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 154	9,4%	2 033	6,1%	9 166	27,4%	19 116	57,1%	33 469	39,1%	851	2,5%	-	-
Commercial	16 398	54,4%	2 072	6,9%	1 564	5,2%	10 126	33,6%	30 160	35,3%	9 022	29,9%	-	-
Households	4 545	20,8%	2 244	10,2%	2 544	11,6%	12 562	57,4%	21 896	25,6%	(6 488)	(29,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 097	28,2%	6 349	7,4%	13 274	15,5%	41 805	48,9%	85 524	100,0%	3 385	4,0%	-	-

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	24	6,9%	0	-	202	57,0%	128	36,1%	353	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24	6,9%	0	-	202	57,0%	128	36,1%	353	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOHANNES PHUMANI PHUNGULA (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	244 547	88 726	36,3%	68 428	28,0%	157 155	64,3%	73 651	65,5%	(7,1%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 472	990	28,5%	990	28,5%	1 979	57,0%	880	38,9%	12,5%
Sale of Goods and Rendering of Services	13 344	6 184	46,3%	(2 439)	(18,3%)	3 745	28,1%	60	83,9%	(4 171,6%)
Agency services	1 500	350	23,3%	350	23,4%	700	46,7%	639	53,8%	(45,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 070	268	25,1%	283	26,4%	551	51,5%	248	46,4%	13,9%
Interest earned from Current and Non Current Assets	20 880	4 588	22,0%	4 027	19,3%	8 615	41,3%	4 915	53,4%	(18,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 846	453	15,9%	459	16,1%	912	32,0%	405	44,4%	13,2%
Licence and permits	3 687	833	22,6%	818	22,2%	1 651	44,8%	878	53,0%	(6,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 103	92	4,4%	1 112	52,9%	1 204	57,3%	184	39,8%	503,4%
Non-Exchange Revenue										
Property rates	33 638	8 557	25,4%	8 549	25,4%	17 105	50,9%	11 608	47,0%	(26,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 260	416	33,0%	300	23,8%	715	56,8%	312	85,5%	(3,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	151 377	62 687	41,4%	50 522	33,4%	113 209	74,8%	50 694	75,0%	(3,3%)
Interest	9 370	3 307	35,3%	3 459	36,9%	6 767	72,2%	2 827	61,1%	22,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	309 979	54 222	17,5%	67 064	21,6%	121 286	39,1%	64 668	49,8%	3,7%
Employee related costs	116 034	26 624	22,9%	33 857	29,2%	60 481	52,1%	30 174	53,7%	12,2%
Remuneration of councillors	12 338	2 931	23,8%	3 322	26,9%	6 253	50,7%	2 850	49,9%	16,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 772	436	15,7%	750	27,1%	1 187	42,8%	251	26,4%	199,4%
Debt impairment	23 067	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	48 000	7 488	15,6%	6 673	13,9%	14 161	29,5%	7 701	37,5%	(13,4%)
Interest	7	2	27,1%	2	27,9%	4	55,0%	2	94,4%	(18,3%)
Contracted services	53 376	8 543	16,0%	9 523	17,8%	18 065	33,8%	10 797	71,5%	(11,8%)
Transfers and subsidies	4 918	380	7,7%	246	5,0%	625	12,7%	308	11,6%	(20,2%)
Irrecoverable debts written off	3 000	-	-	2 429	81,0%	2 429	81,0%	7	9,3%	36 333,6%
Operational costs	46 465	7 819	16,8%	10 262	22,1%	18 081	38,9%	12 578	58,4%	(18,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(65 432)	34 504	-	1 364	-	35 868	-	8 983	-	-
Transfers and subsidies - capital (monetary allocations)	32 576	8 998	27,6%	9 657	29,6%	18 655	57,3%	12 610	73,5%	(23,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(32 856)	43 502		11 021		54 523		21 593		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(32 856)	43 502		11 021		54 523		21 593		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(32 856)	43 502		11 021		54 523		21 593		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(32 856)	43 502		11 021		54 523		21 593		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	71 203	13 361	18,8%	16 561	23,3%	29 922	42,0%	21 083	57,9%	(21,4%)
National Government	28 327	8 036	28,4%	8 096	28,6%	16 132	56,9%	10 871	66,7%	(25,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 327	8 036	28,4%	8 096	28,6%	16 132	56,9%	10 871	66,7%	(25,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 876	5 325	12,4%	8 465	19,7%	13 790	32,2%	10 212	51,2%	(17,1%)
Capital Expenditure Functional	71 203	13 361	18,8%	16 590	23,3%	29 951	42,1%	21 083	57,9%	(21,3%)
Municipal governance and administration	4 912	2 165	44,1%	(320)	(6,5%)	1 845	37,6%	615	18,3%	(151,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 912	2 165	44,1%	(320)	(6,5%)	1 845	37,6%	615	18,9%	(151,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 285	3 511	15,8%	6 649	29,8%	10 160	45,6%	5 621	85,9%	18,3%
Community and Social Services	4 522	1 318	29,1%	1 917	42,4%	3 235	71,5%	2 648	68,0%	(27,6%)
Sport And Recreation	8 852	2 193	24,8%	1 157	13,1%	3 350	37,8%	2 947	106,5%	(60,7%)
Public Safety	8 910	-	-	3 575	40,1%	3 575	40,1%	25	18,2%	13 985,3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 310	7 686	17,7%	10 261	23,7%	17 947	41,4%	10 118	44,4%	1,4%
Planning and Development	16 359	1 649	10,1%	2 686	16,4%	4 336	26,5%	2 462	14,4%	9,1%
Road Transport	26 951	6 036	22,4%	7 575	28,1%	13 611	50,5%	7 656	112,2%	(1,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	697	-	-	-	-	-	-	4 729	62,5%	(100,0%)
Energy sources	-	-	-	-	-	-	-	4 726	64,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	697	-	-	-	-	-	-	3	4,5%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	272 235	151 567	55,7%	103 283	37,9%	254 850	93,6%	313 782	190,7%	(67,1%)
Property rates	16 819	8 331	49,5%	13 875	82,5%	22 206	132,0%	20 664	81,0%	(32,9%)
Service charges	1 704	95	5,6%	101	5,9%	196	11,5%	202 461	4 978,3%	(100,0%)

Other revenue	48 519	16 430	33,9%	9 156	18,9%	25 595	52,8%	9 271	172,4%	(1,2%)
Transfers and Subsidies - Operational	151 737	81 315	53,6%	57 827	38,1%	139 142	91,7%	55 475	117,1%	4,2%
Transfers and Subsidies - Capital	32 576	32 000	98,2%	10 576	32,5%	42 576	130,7%	11 364	117,7%	(6,9%)
Interest	20 880	13 387	64,1%	11 749	56,3%	25 135	120,4%	14 546	152,7%	(19,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(249 023)	(9 096)	3,7%	(77 445)	31,1%	(86 542)	34,8%	(83 666)	76,1%	(7,4%)
Suppliers and employees	(244 127)	(9 096)	3,7%	(77 445)	31,7%	(86 542)	35,4%	(83 666)	77,4%	(7,4%)
Finance charges	(7)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 888)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 212	142 471	613,8%	25 838	111,3%	168 308	725,1%	230 116	471,1%	(88,8%)
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	(81 834)	(13 747)	16,8%	(14 582)	17,8%	(28 329)	34,6%	(27 858)	62,0%	(47,7%)
Capital assets	(81 834)	(13 747)	16,8%	(14 582)	17,8%	(28 329)	34,6%	(27 858)	62,0%	(47,7%)
Net Cash from/(used) Investing Activities	(81 834)	(13 747)	16,8%	(14 582)	17,8%	(28 329)	34,6%	(27 858)	62,0%	(47,7%)
Cash Flow from Financing Activities										
Receipts	(30)	10	(34,4%)	(3)	11,5%	7	(22,9%)	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(30)	10	(34,4%)	(3)	11,5%	7	(22,9%)	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(30)	10	(34,4%)	(3)	11,5%	7	(22,9%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(58 652)	128 734	(219,5%)	11 252	(19,2%)	139 986	(238,7%)	202 258	6 868,1%	(94,4%)
Cash/cash equivalents at the year begin:	180 727	-	-	128 734	71,2%	-	-	315 865	87,3%	(59,2%)
Cash/cash equivalents at the year end:	122 075	128 734	105,5%	330 572	270,8%	330 572	270,8%	518 123	219,1%	(36,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 313	2,2%	1 801	1,7%	2 095	2,0%	99 581	94,1%	105 791	73,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	3,0%	215	2,1%	207	2,0%	9 598	92,9%	10 329	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	92	12,3%	87	11,7%	92	12,3%	475	63,7%	746	5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 271	4,8%	1 233	4,6%	1 210	4,5%	23 026	86,1%	26 740	18,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 985	2,8%	3 336	2,3%	3 604	2,5%	132 680	92,4%	143 606	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 459	4,1%	1 363	3,8%	1 420	4,0%	31 506	88,1%	35 749	24,9%	-	-	-	-
Commercial	415	2,1%	338	1,7%	317	1,6%	18 922	94,6%	19 982	13,9%	-	-	-	-
Households	872	1,6%	827	1,6%	803	1,5%	50 657	95,3%	53 159	37,0%	-	-	-	-
Other	1 240	3,6%	808	2,3%	1 063	3,1%	31 595	91,0%	34 706	24,2%	-	-	-	-
Total By Customer Group	3 985	2,8%	3 336	2,3%	3 604	2,5%	132 680	92,4%	143 606	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	130	100,0%	-	-	-	-	-	-	130	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	130	100,0%	-	-	-	-	-	-	130	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	308 739	122 201	39,6%	98 902	32,0%	221 104	71,6%	97 941	76,6%	1,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 033	895	29,5%	821	27,1%	1 716	56,6%	823	48,1%	(,3%)
Sale of Goods and Rendering of Services	274	133	48,5%	68	24,7%	201	73,2%	50	61,5%	36,2%
Agency services	1 348	312	23,1%	363	27,0%	675	50,1%	455	55,0%	(20,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	611	134	21,9%	141	23,1%	275	45,1%	138	66,5%	2,1%
Interest earned from Current and Non Current Assets	16 032	3 981	24,8%	3 281	20,5%	7 262	45,3%	4 308	61,7%	(23,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	449	118	26,2%	118	26,2%	235	52,4%	87	59,6%	34,7%
Rental from Fixed Assets	756	334	44,1%	459	60,6%	792	104,8%	385	49,6%	19,2%
Licence and permits	89	22	25,1%	6	6,4%	28	31,5%	17	45,3%	(66,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	325	49	15,1%	88	27,2%	137	42,2%	360	1 143,4%	(75,5%)
Non-Exchange Revenue										
Property rates	19 539	6 655	34,1%	3 682	18,8%	10 337	52,9%	1 851	157,8%	98,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	652	150	23,0%	130	19,9%	279	42,9%	148	52,4%	(12,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 630	109 413	41,2%	89 740	33,8%	199 153	75,0%	89 318	75,0%	,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	7	-	7	-	14	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	351 922	81 701	23,2%	86 991	24,7%	168 692	47,9%	80 745	47,5%	7,7%
Employee related costs	149 333	36 979	24,8%	39 140	26,2%	76 119	51,0%	37 172	50,5%	5,3%
Remuneration of councillors	20 311	4 675	23,0%	5 377	26,5%	10 052	49,5%	5 245	49,8%	2,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 526	232	4,2%	2 029	36,7%	2 261	40,9%	1 289	15,8%	57,5%
Debt impairment	3 080	-	-	-	-	-	-	280	15,2%	(100,0%)
Depreciation and amortisation	59 175	12 778	21,6%	12 277	20,7%	25 055	42,3%	13 474	53,4%	(8,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	51 513	10 715	20,8%	11 052	21,5%	21 767	42,3%	9 897	33,7%	11,7%
Transfers and subsidies	1 100	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	587	-	-	-	-	-	-	1	(1,6%)	(100,0%)
Operational costs	61 297	16 323	26,6%	17 116	27,9%	33 438	54,6%	13 388	56,9%	27,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 183)	40 500	-	11 912	-	52 412	-	17 196	-	-
Transfers and subsidies - capital (monetary allocations)	73 278	23 452	32,0%	26 200	35,8%	49 652	67,8%	26 889	53,5%	(2,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 095	63 952		38 112		102 064		44 085		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 095	63 952		38 112		102 064		44 085		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 095	63 952		38 112		102 064		44 085		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 095	63 952		38 112		102 064		44 085		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	99 915	24 439	24,5%	22 265	22,3%	46 704	46,7%	26 832	47,5%	(17,0%)
National Government	46 329	20 482	44,2%	16 907	36,5%	37 390	80,7%	16 197	46,5%	4,4%
Provincial Government	17 391	2 534	14,6%	4 022	23,1%	6 556	37,7%	5 024	106,2%	(20,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 720	23 016	36,1%	20 929	32,8%	43 945	69,0%	21 222	55,1%	(1,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 195	1 423	3,9%	1 336	3,7%	2 759	7,6%	5 610	33,2%	(76,2%)
Capital Expenditure Functional	99 915	24 439	24,5%	22 265	22,3%	46 704	46,7%	26 832	47,5%	(17,0%)
Municipal governance and administration	3 781	479	12,7%	610	16,1%	1 089	28,8%	461	19,0%	32,5%
Executive and Council	1 326	-	-	(14)	(1,0%)	(14)	(1,0%)	-	89,2%	(100,0%)
Finance and administration	2 455	479	19,5%	624	25,4%	1 103	44,9%	461	9,6%	35,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	29 536	3 478	11,8%	4 186	14,2%	7 665	25,9%	8 795	71,9%	(52,4%)
Community and Social Services	3 449	944	27,4%	165	4,8%	1 109	32,2%	96	12,1%	71,1%
Sport And Recreation	26 087	2 534	9,7%	4 022	15,4%	6 556	25,1%	8 699	80,6%	(53,8%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 555	20 482	31,7%	16 628	25,8%	37 111	57,5%	16 268	41,2%	2,2%
Planning and Development	1 783	-	-	-	-	-	-	306	12,7%	(100,0%)
Road Transport	62 772	20 482	32,6%	16 628	26,5%	37 111	59,1%	15 962	42,4%	4,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 043	-	-	839	41,1%	839	41,1%	1 308	61,0%	(35,8%)
Energy sources	1 391	-	-	74	5,3%	74	5,3%	-	34,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	652	-	-	766	117,4%	766	117,4%	1 308	178,5%	(41,5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	394 123	151 903	38,5%	133 981	34,0%	285 884	72,5%	132 821	74,3%	,9%
Property rates	13 677	3 228	23,6%	3 978	29,1%	7 206	52,7%	2 166	65,2%	83,7%
Service charges	2 114	695	32,9%	702	33,2%	1 397	66,1%	570	47,1%	23,2%

Other revenue	23 392	7 641	32.7%	5 809	24.8%	13 450	57.5%	8 057	61.7%	(27.9%)
Transfers and Subsidies - Operational	265 630	110 361	41.5%	88 652	33.4%	199 013	74.9%	87 391	74.7%	1.4%
Transfers and Subsidies - Capital	73 278	25 823	35.2%	31 333	42.8%	57 156	78.0%	30 208	81.9%	3.7%
Interest	16 032	4 156	25.9%	3 506	21.9%	7 661	47.8%	4 430	61.2%	(20.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(288 688)	(26 166)	9.1%	(29 177)	10.1%	(55 344)	19.2%	(24 720)	19.0%	18.0%
Suppliers and employees	(288 688)	(26 166)	9.1%	(29 177)	10.1%	(55 344)	19.2%	(24 720)	19.0%	18.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	105 435	125 737	119.3%	104 803	99.4%	230 540	218.7%	108 102	276.3%	(3.1%)
Cash Flow from Investing Activities										
Receipts	-	7	-	7	-	14	-	(1 721)	-	(100.4%)
Proceeds on disposal of PPE	-	7	-	7	-	14	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	(1 721)	-	(100.0%)
Payments	(99 915)	(25 185)	25.2%	(23 165)	23.2%	(48 350)	48.4%	(28 262)	51.4%	(18.0%)
Capital assets	(99 915)	(25 185)	25.2%	(23 165)	23.2%	(48 350)	48.4%	(28 262)	51.4%	(18.0%)
Net Cash from/(used) Investing Activities	(99 915)	(25 178)	25.2%	(23 158)	23.2%	(48 336)	48.4%	(29 983)	54.6%	(22.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 520	100 559	1 821.8%	81 646	1 479.1%	182 205	3 300.9%	78 119	(1 713.4%)	4.5%
Cash/cash equivalents at the year begin:	106 130	171 469	161.6%	272 028	256.3%	171 469	161.6%	204 244	57.0%	33.2%
Cash/cash equivalents at the year end:	111 650	272 028	243.6%	353 673	316.8%	353 673	316.8%	282 363	164.0%	25.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 304	11.8%	988	8.9%	860	7.8%	7 886	71.4%	11 038	57.2%	32	,3%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	296	4.7%	211	3.3%	180	2.9%	5 636	89.1%	6 323	32.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	48	2.7%	47	2.6%	46	2.5%	1 656	92.2%	1 797	9.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	147	100.0%	147	8%	-	-	-	-
Total By Income Source	1 648	8.5%	1 245	6.4%	1 086	5.6%	15 326	79.4%	19 306	100.0%	32	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	615	14.3%	612	14.2%	590	13.7%	2 493	57.8%	4 309	22.3%	-	-	-	-
Commercial	606	26.0%	234	10.0%	125	5.4%	1 366	58.6%	2 331	12.1%	-	-	-	-
Households	428	3.4%	399	3.2%	371	2.9%	11 468	90.5%	12 666	65.6%	32	,3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 648	8.5%	1 245	6.4%	1 086	5.6%	15 326	79.4%	19 306	100.0%	32	,2%	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Christopher Andile Ngcoyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	262 517	91 147	34,7%	22 793	8,7%	113 940	43,4%	81 336	67,0%	(72,0%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 861	1 228	25,3%	1 222	25,1%	2 450	50,4%	1 136	49,5%	7,6%
Sale of Goods and Rendering of Services	647	112	17,3%	117	18,1%	229	35,4%	1 301	26,9%	(91,0%)
Agency services	751	65	8,6%	131	17,4%	195	26,0%	74	36,8%	77,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	16 732	2 374	14,2%	2 916	17,4%	5 290	31,6%	3 574	44,4%	(18,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 153	361	16,8%	339	15,7%	700	32,5%	523	63,7%	(35,3%)
Licence and permits	445	144	32,4%	102	23,0%	247	55,5%	228	94,1%	(55,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	825	24	2,9%	36	4,3%	60	7,2%	10	1,9%	250,2%
Non-Exchange Revenue										
Property rates	46 096	11 607	25,2%	11 765	25,5%	23 372	50,7%	11 180	50,4%	5,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 602	1 001	38,5%	295	11,3%	1 296	49,8%	85	210,4%	247,2%
Licences or permits	20	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	179 187	72 686	40,6%	4 241	2,4%	76 927	42,9%	60 958	74,0%	(93,0%)
Interest	8 198	1 544	18,8%	1 629	19,9%	3 173	38,7%	2 265	79,8%	(28,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	297 684	60 206	20,2%	73 187	24,6%	133 393	44,8%	75 408	46,2%	(2,9%)
Employee related costs	104 388	21 708	20,8%	25 765	24,7%	47 473	45,5%	25 268	45,1%	2,0%
Remuneration of councillors	14 499	3 070	21,2%	3 761	25,9%	6 831	47,1%	3 540	50,4%	6,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 627	900	13,6%	962	14,5%	1 862	28,1%	1 061	24,9%	(9,3%)
Debt impairment	4 746	(1 136)	(23,9%)	-	-	(1 136)	(23,9%)	-	-	-
Depreciation and amortisation	54 038	13 576	25,1%	13 529	25,0%	27 105	50,2%	12 833	62,9%	5,4%
Interest	1 240	839	67,7%	260	20,9%	1 099	88,6%	586	54,6%	(55,7%)
Contracted services	59 858	11 866	19,8%	15 277	25,5%	27 143	45,3%	16 604	43,0%	(8,0%)
Transfers and subsidies	2 075	231	11,1%	255	12,3%	486	23,4%	403	26,9%	(36,7%)
Irrecoverable debts written off	3 900	358	9,2%	175	4,5%	533	13,7%	71	1,8%	145,8%
Operational costs	46 314	8 793	19,0%	13 203	28,5%	21 997	47,5%	15 041	49,7%	(12,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(35 168)	30 941	-	(50 394)	-	(19 453)	-	5 928	-	-
Transfers and subsidies - capital (monetary allocations)	38 868	4 812	12,4%	11 145	28,7%	15 957	41,1%	14 540	56,8%	(23,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 700	35 752		(39 249)		(3 497)		20 468		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 700	35 752		(39 249)		(3 497)		20 468		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 700	35 752		(39 249)		(3 497)		20 468		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 700	35 752		(39 249)		(3 497)		20 468		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	62 833	5 654	9,0%	17 207	27,4%	22 860	36,4%	19 264	34,4%	(10,7%)
National Government	33 798	4 113	12,2%	10 420	30,8%	14 533	43,0%	11 073	51,3%	(5,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 798	4 113	12,2%	10 420	30,8%	14 533	43,0%	11 073	51,3%	(5,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 034	1 540	5,3%	6 787	23,4%	8 327	28,7%	8 191	25,4%	(17,1%)
Capital Expenditure Functional	62 833	5 654	9,0%	17 207	27,4%	22 860	36,4%	19 264	34,4%	(10,7%)
Municipal governance and administration	4 734	1 291	27,3%	321	6,8%	1 611	34,0%	753	35,2%	(57,4%)
Executive and Council	231	-	-	149	64,6%	149	64,6%	42	24,7%	252,4%
Finance and administration	4 503	1 291	28,7%	172	3,8%	1 462	32,5%	711	35,5%	(75,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 495	250	2,4%	319	3,0%	568	5,4%	1 190	8,6%	(73,2%)
Community and Social Services	4 717	250	5,3%	44	,9%	293	6,2%	30	,8%	45,9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 778	-	-	275	4,8%	275	4,8%	1 160	16,6%	(76,3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 403	4 113	9,7%	14 496	34,2%	18 609	43,9%	17 226	39,9%	(15,9%)
Planning and Development	34 363	4 113	12,0%	12 010	35,0%	16 124	46,9%	12 977	40,6%	(7,4%)
Road Transport	8 040	-	-	2 485	30,9%	2 485	30,9%	4 249	37,5%	(41,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	900	-	-	-	-	-	-	96	43,7%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	800	-	-	-	-	-	-	-	85,7%	-
Waste Management	100	-	-	-	-	-	-	96	13,7%	(100,0%)
Other	4 300	-	-	2 071	48,2%	2 071	48,2%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	305 119	200 458	65,7%	147 525	48,3%	347 983	114,0%	97 415	115,3%	51,4%
Property rates	35 494	108 190	304,8%	136 612	384,9%	244 802	689,7%	92 106	554,8%	48,3%
Service charges	4 304	691	16,1%	745	17,3%	1 436	33,4%	426	26,4%	74,8%

Other revenue	30 535	421	1,4%	169	,6%	589	1,9%	186	2,2%	(9,6%)
Transfers and Subsidies - Operational	179 187	73 156	40,8%	-	-	73 156	40,8%	-	79,9%	-
Transfers and Subsidies - Capital	38 868	18 000	46,3%	10 000	25,7%	28 000	72,0%	4 696	44,4%	112,9%
Interest	16 732	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(248 700)	(19 755)	7,9%	(21 057)	8,5%	(40 812)	16,4%	(25 895)	16,8%	(18,7%)
Suppliers and employees	(245 385)	(19 755)	8,1%	(21 057)	8,6%	(40 812)	16,6%	(25 895)	17,0%	(18,7%)
Finance charges	(1 240)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 075)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 420	180 703	320,3%	126 468	224,2%	307 172	544,4%	71 520	625,9%	76,8%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(72 258)	(7 022)	9,7%	(20 763)	28,7%	(27 785)	38,5%	(21 523)	34,9%	(3,5%)
Capital assets	(72 258)	(7 022)	9,7%	(20 763)	28,7%	(27 785)	38,5%	(21 523)	34,9%	(3,5%)
Net Cash from/(used) Investing Activities	(72 258)	(7 022)	9,7%	(20 763)	28,7%	(27 785)	38,5%	(21 523)	34,9%	(3,5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 838)	173 681	(1 096,6%)	105 705	(667,4%)	279 387	(1 764,0%)	49 997	(496,3%)	111,4%
Cash/cash equivalents at the year begin:	85 877	135 968	158,3%	307 015	357,5%	135 968	158,3%	361 603		(15,1%)
Cash/cash equivalents at the year end:	70 039	307 015	438,3%	412 720	589,3%	412 720	589,3%	411 600	972,4%	,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 647	4,3%	4 879	5,8%	2 201	2,6%	73 377	87,2%	84 104	62,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	420	3,2%	548	4,1%	230	1,7%	12 082	91,0%	13 280	9,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	22	100,0%	22	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	32	,1%	37 402	99,9%	37 434	27,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 889)	(1 818,9%)	194	90,9%	93	43,4%	3 816	1 784,6%	214	2%	-	-	-	-
Total By Income Source	177	,1%	5 622	4,2%	2 555	1,9%	126 699	93,8%	135 053	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	401	,7%	2 217	3,9%	1 097	1,9%	53 256	93,5%	56 970	42,2%	-	-	-	-
Commercial	268	2,1%	890	7,0%	380	3,0%	11 162	87,9%	12 701	9,4%	-	-	-	-
Households	(202)	(4%)	2 028	4,1%	867	1,8%	46 725	94,6%	49 418	36,6%	-	-	-	-
Other	(290)	(1,8%)	486	3,0%	211	1,3%	15 556	97,4%	15 964	11,8%	-	-	-	-
Total By Customer Group	177	,1%	5 622	4,2%	2 555	1,9%	126 699	93,8%	135 053	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	102	100,0%	-	-	-	-	-	-	102	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	102	100,0%	-	-	-	-	-	-	102	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	723 815	259 702	35,9%	217 816	30,1%	477 519	66,0%	206 158	68,9%	5,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	68 071	18 761	27,6%	17 859	26,2%	36 620	53,8%	16 861	58,2%	5,9%
Service charges - Waste Water Management	13 518	3 423	25,3%	3 233	23,9%	6 656	49,2%	3 190	45,4%	1,4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	791	47	5,9%	26	3,3%	73	9,3%	61	9,8%	(57,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 055	3 249	20,2%	3 130	19,5%	6 378	39,7%	3 766	45,5%	(16,9%)
Interest earned from Current and Non Current Assets	26 043	6 194	23,8%	5 846	22,4%	12 040	46,2%	8 283	78,8%	(29,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	706	77	10,9%	42	5,9%	118	16,8%	233	76,0%	(82,2%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 643	176	10,7%	(6)	(,3%)	170	10,4%	717	-	(100,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	596 989	227 302	38,1%	187 687	31,4%	414 989	69,5%	173 046	71,0%	8,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	474	-	-	-	474	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	819 174	141 377	17,3%	184 936	22,6%	326 313	39,8%	160 020	42,0%	15,6%
Employee related costs	291 721	67 667	23,2%	66 713	22,9%	134 380	46,1%	64 701	46,0%	3,1%
Remuneration of councillors	8 059	1 888	23,4%	2 090	25,9%	3 978	49,4%	2 101	44,5%	(,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	39 635	7 061	17,8%	17 064	43,1%	24 125	60,9%	9 224	43,3%	85,0%
Debt impairment	31 530	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	107 788	-	-	-	-	-	-	-	-	-
Interest	54	-	-	-	-	-	-	-	-	-
Contracted services	173 856	32 899	18,9%	58 222	33,5%	91 121	52,4%	52 070	54,0%	11,8%
Transfers and subsidies	23 360	7 000	30,0%	7 000	30,0%	14 000	59,9%	-	-	(100,0%)
Irrecoverable debts written off	42 327	5 693	13,4%	2 450	5,8%	8 143	19,2%	23	25,1%	10 600,6%
Operational costs	100 844	19 169	19,0%	31 398	31,1%	50 567	50,1%	31 902	62,1%	(1,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95 360)	118 325	-	32 880	-	151 205	-	46 137	-	-
Transfers and subsidies - capital (monetary allocations)	293 458	53 982	18,4%	102 154	34,8%	156 136	53,2%	105 117	33,0%	(2,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	198 099	172 307		135 034		307 341		151 254		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	198 099	172 307		135 034		307 341		151 254		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	198 099	172 307		135 034		307 341		151 254		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	198 099	172 307		135 034		307 341		151 254		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	297 243	55 086	18,5%	98 264	33,1%	153 350	51,6%	86 906	45,4%	13,1%
National Government	255 181	47 421	18,6%	88 389	34,6%	135 810	53,2%	73 965	47,0%	19,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	150	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	255 331	47 421	18,6%	88 389	34,6%	135 810	53,2%	73 965	46,9%	19,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 912	7 665	18,3%	9 875	23,6%	17 540	41,8%	12 941	36,1%	(23,7%)
Capital Expenditure Functional	302 060	55 086	18,2%	98 869	32,7%	153 955	51,0%	86 906	45,4%	13,8%
Municipal governance and administration	17 434	1 905	10,9%	2 549	14,6%	4 454	25,5%	4 005	44,1%	(36,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 071	1 905	11,9%	2 549	15,9%	4 454	27,7%	4 005	44,1%	(36,4%)
Internal audit	1 364	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 891	26 753	27,9%	32 895	34,3%	59 648	62,2%	27 210	29,2%	20,9%
Planning and Development	95 891	26 753	27,9%	32 895	34,3%	59 648	62,2%	27 210	29,2%	20,9%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	188 734	26 428	14,0%	63 426	33,6%	89 853	47,6%	55 691	56,2%	13,9%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	188 473	25 142	13,3%	61 955	32,9%	87 097	46,2%	49 407	49,5%	25,4%
Waste Water Management	261	1 285	492,7%	1 471	563,9%	2 756	1 056,6%	6 285	171,6%	(76,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 127 114	1 018 611	90,4%	992 359	88,0%	2 010 971	178,4%	586 689	140,6%	69,1%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	71 563	23 956	33,5%	20 379	28,5%	44 335	62,0%	15 555	59,9%	31,0%

Other revenue	162 058	606 390	374.2%	695 864	429.4%	1 302 254	803.6%	261 399	1 017.3%	166.2%
Transfers and Subsidies - Operational	573 989	221 071	38.5%	175 271	30.5%	396 342	69.1%	165 953	73.2%	5.6%
Transfers and Subsidies - Capital	293 458	161 000	54.9%	95 000	32.4%	256 000	87.2%	135 499	80.4%	(29.9%)
Interest	26 046	6 194	23.8%	5 846	22.4%	12 040	46.2%	8 283	76.1%	(29.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(677 409)	(287 440)	42.4%	(284 962)	42.1%	(572 403)	84.5%	(265 717)	74.3%	7.2%
Suppliers and employees	(677 355)	(287 440)	42.4%	(284 962)	42.1%	(572 403)	84.5%	(265 717)	74.3%	7.2%
Finance charges	(54)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	449 705	731 171	162.6%	707 397	157.3%	1 438 568	319.9%	320 972	273.2%	120.4%
Cash Flow from Investing Activities										
Receipts	-	474	-	-	-	474	-	-	-	-
Proceeds on disposal of PPE	-	474	-	-	-	474	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(341 830)	(55 086)	16.1%	(98 145)	28.7%	(153 230)	44.8%	(86 906)	45.4%	12.9%
Capital assets	(341 830)	(55 086)	16.1%	(98 145)	28.7%	(153 230)	44.8%	(86 906)	45.4%	12.9%
Net Cash from/(used) Investing Activities	(341 830)	(54 612)	16.0%	(98 145)	28.7%	(152 757)	44.7%	(86 906)	45.4%	12.9%
Cash Flow from Financing Activities										
Receipts	569	2	.3%	-	-	2	.3%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	569	2	.3%	-	-	2	.3%	-	-	-
Payments	(2 400)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 831)	2	(.1%)	-	-	2	(.1%)	-	-	-
Net Increase/(Decrease) in cash held	106 045	676 561	638.0%	609 252	574.5%	1 285 813	1 212.5%	234 066	45 527.3%	160.3%
Cash/cash equivalents at the year begin:	163 577	261 670	160.0%	938 231	573.6%	261 670	160.0%	720 554	141.2%	30.2%
Cash/cash equivalents at the year end:	269 622	938 231	348.0%	1 547 483	573.9%	1 547 483	573.9%	954 620	624.5%	62.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 384	2.4%	2 186	1.6%	1 490	1.1%	133 005	95.0%	140 065	61.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	922	16.8%	516	9.4%	274	5.0%	3 763	68.7%	5 476	2.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 322	2.4%	854	1.6%	582	1.1%	51 960	95.0%	54 718	24.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	360	16.8%	202	9.4%	107	5.0%	1 470	68.7%	2 139	.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	566	2.4%	365	1.6%	249	1.1%	22 233	95.0%	23 413	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	154	16.8%	86	9.4%	46	5.0%	629	68.7%	915	.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 708	3.0%	4 209	1.9%	2 749	1.2%	213 061	94.0%	226 727	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 195	18.8%	2 065	9.2%	823	3.7%	15 276	68.3%	22 360	9.9%	-	-	-	-
Commercial	751	4.3%	393	2.2%	282	1.6%	16 121	91.9%	17 547	7.7%	-	-	-	-
Households	1 761	.9%	1 751	.9%	1 644	.9%	181 664	97.2%	186 820	82.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 708	3.0%	4 209	1.9%	2 749	1.2%	213 061	94.0%	226 727	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	6.7%	4	8.6%	-	-	36	84.8%	43	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3	6.7%	4	8.6%	-	-	36	84.8%	43	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	601 771	222 193	36,9%	188 149	31,3%	410 343	68,2%	187 024	70,5%	,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	3	-	-	-	3	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	13 045	3 655	28,0%	4 181	32,1%	7 836	60,1%	3 219	68,3%	29,9%
Sale of Goods and Rendering of Services	1 832	547	29,8%	517	28,2%	1 063	58,0%	343	25,3%	50,7%
Agency services	5 000	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 588	3 684	232,0%	3 787	238,5%	7 471	470,5%	5 165	670,8%	(26,7%)
Interest earned from Current and Non Current Assets	23 236	4 358	18,8%	5 315	22,9%	9 674	41,6%	6 343	42,8%	(16,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	361	183	50,7%	232	64,2%	415	114,9%	59	15,9%	293,6%
Licence and permits	9 157	2 000	21,8%	1 606	17,5%	3 606	39,4%	1 894	(3,1%)	(15,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 086	547	10,8%	226	4,4%	773	15,2%	708	142,1%	(68,1%)
Non-Exchange Revenue										
Property rates	89 712	23 161	25,8%	23 048	25,7%	46 209	51,5%	21 895	52,5%	5,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	710	46	6,4%	64	9,0%	110	15,4%	54	19,4%	17,9%
Licences or permits	250	39	15,4%	52	20,9%	91	36,3%	119	107,9%	(56,2%)
Transfer and subsidies - Operational	426 568	167 878	39,3%	132 456	31,0%	300 334	70,3%	135 244	74,3%	(2,1%)
Interest	24 836	16 094	64,8%	16 666	67,1%	32 759	131,9%	11 982	104,3%	39,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	749 897	116 361	15,5%	168 245	22,4%	284 606	38,0%	167 454	34,6%	,5%
Employee related costs	225 949	49 706	22,0%	48 793	21,6%	98 499	43,6%	45 462	44,3%	7,3%
Remuneration of councillors	27 719	6 772	24,4%	7 472	27,0%	14 244	51,4%	9 717	62,3%	(23,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	11 955	120	1,0%	220	1,8%	340	2,8%	1 546	19,2%	(85,8%)
Debt impairment	125 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	108 576	25 961	23,9%	26 082	24,0%	52 043	47,9%	32 991	31,7%	(20,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	145 162	17 333	11,9%	54 014	37,2%	71 348	49,2%	50 710	43,9%	6,5%
Transfers and subsidies	1 800	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	103 735	16 469	15,9%	31 664	30,5%	48 132	46,4%	27 028	43,8%	17,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(148 126)	105 832	-	19 904	-	125 736	-	19 571	-	-
Transfers and subsidies - capital (monetary allocations)	71 306	29 509	41,4%	16 275	22,8%	45 785	64,2%	36 175	58,1%	(55,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(76 820)	135 341	-	36 180	-	171 521	-	55 745	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(76 820)	135 341	-	36 180	-	171 521	-	55 745	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(76 820)	135 341	-	36 180	-	171 521	-	55 745	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76 820)	135 341	-	36 180	-	171 521	-	55 745	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	136 281	33 051	24,3%	823 855	604,5%	856 906	628,8%	55 651	38,2%	1 380,4%
National Government	62 005	21 137	34,1%	25 918	41,8%	47 055	75,9%	30 078	48,9%	(13,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 005	21 137	34,1%	25 918	41,8%	47 055	75,9%	30 078	48,9%	(13,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	74 275	11 914	16,0%	797 937	1 074,3%	809 851	1 090,3%	25 573	28,6%	3 020,2%
Capital Expenditure Functional	136 281	33 051	24,3%	823 855	604,5%	856 906	628,8%	55 651	38,2%	1 380,4%
Municipal governance and administration	14 052	-	-	785 633	5 590,8%	785 633	5 590,8%	11 584	56,7%	6 681,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	14 052	-	-	785 633	5 590,8%	785 633	5 590,8%	11 584	57,3%	6 681,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 217	1 290	5,1%	7 203	28,6%	8 493	33,7%	6 836	22,9%	5,4%
Community and Social Services	3 478	-	-	-	-	-	-	-	-	-
Sport And Recreation	21 304	1 290	6,1%	7 203	33,8%	8 493	39,9%	6 836	24,5%	5,4%
Public Safety	435	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 820	27 172	30,3%	27 744	31,0%	54 916	61,3%	27 267	44,2%	1,7%
Planning and Development	7 304	3 418	46,8%	3 146	43,1%	6 563	89,9%	368	5,3%	755,9%
Road Transport	82 315	23 755	28,9%	24 598	29,9%	48 353	58,7%	26 900	47,4%	(8,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 391	4 588	62,1%	3 275	44,3%	7 863	106,4%	9 963	25,6%	(67,1%)
Energy sources	6 522	4 588	70,4%	3 275	50,2%	7 863	120,6%	5 597	16,8%	(41,5%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	870	-	-	-	-	-	-	4 367	77,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	595 275	211 798	35,6%	191 092	32,1%	402 890	67,7%	169 742	69,2%	12,6%
Property rates	44 856	7 775	17,3%	13 191	29,4%	20 967	46,7%	7 527	53,3%	75,2%
Service charges	6 522	2 934	45,0%	2 180	33,4%	5 113	78,4%	2 544	123,2%	(14,3%)

Other revenue	22 396	4 832	21,6%	8 018	35,8%	12 849	57,4%	1 080	48,8%	642,2%
Transfers and Subsidies - Operational	426 958	173 140	40,6%	132 924	31,1%	306 064	71,7%	135 590	75,7%	(2,0%)
Transfers and Subsidies - Capital	71 306	23 117	32,4%	34 779	48,8%	57 896	81,2%	23 000	69,6%	51,2%
Interest	23 236	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(536 533)	(135 338)	25,2%	(800 263)	149,2%	(935 602)	174,4%	(190 421)	53,1%	320,3%
Suppliers and employees	(534 733)	(135 338)	25,3%	(800 263)	149,7%	(935 602)	175,0%	(190 421)	53,2%	320,3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 800)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	58 741	76 460	130,2%	(609 172)	(1 037,0%)	(532 712)	(906,9%)	(20 679)	185,0%	2 845,8%
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	(156 723)	33 051	(21,1%)	33 988	(21,7%)	67 039	(42,8%)	12 840	(5,8%)	164,7%
Capital assets	(156 723)	33 051	(21,1%)	33 988	(21,7%)	67 039	(42,8%)	12 840	(5,8%)	164,7%
Net Cash from(used) Investing Activities	(156 723)	33 051	(21,1%)	33 988	(21,7%)	67 039	(42,8%)	12 840	(5,8%)	164,7%
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	(97 981)	109 511	(111,8%)	(575 184)	587,0%	(465 673)	475,3%	(7 840)	(96,8%)	7 236,7%
Cash/cash equivalents at the year begin:	392 034	270 118	68,9%	649 864	165,8%	270 118	68,9%	551 404		17,9%
Cash/cash equivalents at the year end:	294 053	379 629	129,1%	344 915	117,3%	344 915	117,3%	543 565	325,3%	(36,5%)

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	229	3%	806	1,1%	862	1,2%	69 064	97,3%	70 962	8,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 317	3,4%	5 381	2,5%	5 162	2,4%	197 711	91,7%	215 571	24,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	413	1,8%	327	1,5%	365	1,6%	21 420	95,1%	22 525	2,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 201	2,8%	1 039	2,4%	1 031	2,4%	39 677	92,4%	42 948	4,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	2,8%	24	2,8%	24	2,8%	785	91,7%	856	1%	-	-	-	-
Interest on Arrear Debtor Accounts	7 540	1,4%	7 430	1,4%	4 994	9%	522 325	96,3%	542 289	61,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	(2%)	1	-	(65)	6%	(10 425)	99,6%	(10 466)	(1,2%)	-	-	-	-
Total By Income Source	16 748	1,9%	15 008	1,7%	12 374	1,4%	840 557	95,0%	884 686	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 623	2,5%	3 745	2,0%	3 232	1,8%	172 724	93,7%	184 323	20,8%	-	-	-	-
Commercial	2 471	2,9%	1 725	2,0%	1 294	1,5%	80 879	93,6%	86 369	9,8%	-	-	-	-
Households	8 675	1,5%	8 579	1,5%	6 904	1,2%	563 691	95,9%	587 849	66,4%	-	-	-	-
Other	979	3,7%	960	3,7%	943	3,6%	23 263	89,0%	26 145	3,0%	-	-	-	-
Total By Customer Group	16 748	1,9%	15 008	1,7%	12 374	1,4%	840 557	95,0%	884 686	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	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	-	-	-	(0)	-	1 537	100,0%	1 537	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(0)	50,0%	-	-	(0)	50,0%	-	-	(0)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	(0)	-	1 537	100,0%	1 537	100,0%

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Chief Financial Officer	Mr Fedium Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	526 525	198 602	37,7%	160 006	30,4%	358 607	68,1%	158 158	68,5%	1,2%
Exchange Revenue										
Service charges - Electricity	34 975	6 692	19,1%	5 376	15,4%	12 069	34,5%	7 123	41,9%	(24,5%)
Service charges - Water	-	2	-	-	-	2	-	739	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	520	-	(100,0%)
Service charges - Waste Management	6 629	1 724	26,0%	1 688	25,5%	3 412	51,5%	1 639	50,8%	3,0%
Sale of Goods and Rendering of Services	2 697	557	20,7%	930	34,5%	1 488	55,2%	407	27,1%	128,4%
Agency services	3 685	729	19,8%	1 076	29,2%	1 805	49,0%	1 580	61,3%	(31,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 104	1 336	32,6%	3 824	93,2%	5 161	125,8%	764	37,9%	400,8%
Interest earned from Current and Non Current Assets	7 099	1 588	22,4%	1 046	14,7%	2 634	37,1%	1 120	67,4%	(6,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	273	64	23,6%	31	11,4%	95	35,0%	125	60,5%	(75,2%)
Licence and permits	24 643	5 974	24,2%	4 552	18,5%	10 526	42,7%	4 069	41,0%	11,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 751	1	,1%	4	,2%	5	,3%	0	1,4%	811,9%
Non-Exchange Revenue										
Property rates	25 448	5 739	22,6%	5 906	23,2%	11 644	45,8%	(1 289)	53,2%	(568,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	656	28	4,2%	8	1,1%	35	5,4%	16	3,5%	(54,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	410 348	173 254	42,2%	133 239	32,5%	306 494	74,7%	141 160	73,8%	(5,6%)
Interest	2 843	913	32,1%	2 325	81,8%	3 238	113,9%	183	12,8%	1 168,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 375	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	497 385	131 461	26,4%	123 867	24,9%	255 328	51,3%	169 528	57,8%	(26,9%)
Employee related costs	161 289	38 633	24,0%	42 794	26,5%	81 428	50,5%	41 119	50,8%	4,1%
Remuneration of councillors	34 233	7 916	23,1%	8 135	23,8%	16 050	46,9%	10 124	53,9%	(19,6%)
Bulk purchases - electricity	25 175	7 118	28,3%	5 519	21,9%	12 637	50,2%	6 511	50,7%	(15,2%)
Inventory consumed	12 930	3 235	25,0%	2 632	20,4%	5 866	45,4%	2 709	46,2%	(2,8%)
Debt impairment	15 250	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 472	14 339	45,6%	-	-	14 339	45,6%	26 283	97,3%	(100,0%)
Interest	1 200	-	-	-	-	-	-	-	-	-
Contracted services	120 321	38 015	31,6%	36 622	30,4%	74 637	62,0%	45 609	70,8%	(19,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 039	-	-	-	-	-	-	-	-	-
Operational costs	93 477	22 205	23,8%	28 166	30,1%	50 371	53,9%	37 174	56,5%	(24,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 140	67 140	-	36 139	-	103 279	-	(11 371)	-	-
Transfers and subsidies - capital (monetary allocations)	77 126	21 356	27,7%	36 272	47,0%	57 629	74,7%	20 236	87,2%	79,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 266	88 496	-	72 411	-	160 908	-	8 865	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 266	88 496	-	72 411	-	160 908	-	8 865	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 266	88 496	-	72 411	-	160 908	-	8 865	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 266	88 496	-	72 411	-	160 908	-	8 865	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	105 896	25 592	24,2%	42 806	40,4%	68 397	64,6%	26 288	53,9%	62,8%
National Government	77 126	18 780	24,4%	31 872	41,3%	50 652	65,7%	17 325	75,6%	84,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 126	18 780	24,4%	31 872	41,3%	50 652	65,7%	17 325	75,6%	84,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 770	6 811	23,7%	10 934	38,0%	17 745	61,7%	8 963	26,6%	22,0%
Capital Expenditure Functional	105 896	25 592	24,2%	42 806	40,4%	68 397	64,6%	26 288	53,9%	62,8%
Municipal governance and administration	4 210	196	4,7%	2 211	52,5%	2 407	57,2%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 210	196	4,7%	2 211	52,5%	2 407	57,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 380	-	-	74	,6%	74	,6%	-	-	(100,0%)
Community and Social Services	300	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 080	-	-	74	,6%	74	,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 939	25 396	34,8%	34 671	47,5%	60 067	82,4%	22 109	68,7%	56,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	72 939	25 396	34,8%	34 671	47,5%	60 067	82,4%	22 109	68,7%	56,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 367	-	-	5 850	35,7%	5 850	35,7%	4 179	18,2%	40,0%
Energy sources	2 500	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	13 867	-	-	5 850	42,2%	5 850	42,2%	4 179	34,8%	40,0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	612 011	268 777	43,9%	152 195	24,9%	420 972	68,8%	5 950	2,2%	2 458,0%
Property rates	15 269	2 147	14,1%	2 486	16,3%	4 633	30,3%	-	-	(100,0%)
Service charges	35 455	8 696	24,5%	9 267	26,1%	17 963	50,7%	-	-	(100,0%)

Other revenue	59 768	13 744	23,0%	8 407	14,1%	22 151	37,1%	4 830	15,0%	74,1%
Transfers and Subsidies - Operational	410 348	164 512	40,1%	131 303	32,0%	295 815	72,1%	0	-	43 767 568,0%
Transfers and Subsidies - Capital	77 126	77 441	100,4%	(970)	(1,3%)	76 471	99,2%	-	-	(100,0%)
Interest	14 045	2 237	15,9%	1 702	12,1%	3 939	28,0%	1 120	67,4%	52,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(448 623)	(91 168)	20,3%	(87 713)	19,6%	(178 881)	39,9%	(108 433)	44,6%	(19,1%)
Suppliers and employees	(447 423)	(91 168)	20,4%	(87 713)	19,6%	(178 881)	40,0%	(108 433)	44,6%	(19,1%)
Finance charges	(1 200)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	163 388	177 609	108,7%	64 482	39,5%	242 091	148,2%	(102 483)	(97,5%)	(162,9%)
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	(105 896)	(29 767)	28,1%	(46 742)	44,1%	(76 509)	72,2%	(26 720)	60,0%	74,9%
Capital assets	(105 896)	(29 767)	28,1%	(46 742)	44,1%	(76 509)	72,2%	(26 720)	60,0%	74,9%
Net Cash from/(used) Investing Activities	(105 896)	(29 767)	28,1%	(46 742)	44,1%	(76 509)	72,2%	(26 720)	60,0%	74,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	57 492	147 843	257,2%	17 740	30,9%	165 583	288,0%	(129 203)	(435,9%)	(113,7%)
Cash/cash equivalents at the year begin:	12 454	12 526	100,6%	160 369	1 287,7%	12 526	100,6%	(108 944)	394,4%	(247,2%)
Cash/cash equivalents at the year end:	69 946	160 369	229,3%	178 109	254,6%	178 109	254,6%	(238 162)	(393,5%)	(174,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	702	1,4%	658	1,3%	809	1,6%	47 419	95,6%	49 588	11,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 148	4,7%	856	3,5%	406	1,7%	22 205	90,2%	24 616	5,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 084	2,7%	1 853	2,4%	1 537	2,0%	71 403	92,9%	76 676	17,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	618	1,2%	619	1,2%	595	1,2%	49 710	96,4%	51 542	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	639	,8%	608	,8%	598	,8%	75 696	97,6%	77 541	18,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 075	2,3%	3 043	2,3%	3 053	2,3%	124 529	93,1%	133 699	31,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	4	-	14 601	100,0%	14 605	3,4%	-	-	-	-
Total By Income Source	8 265	1,9%	7 636	1,8%	7 002	1,6%	405 564	94,7%	428 467	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	590	3,8%	368	2,4%	383	2,5%	14 087	91,3%	15 428	3,6%	-	-	-	-
Commercial	2 187	5,0%	1 584	3,6%	1 327	3,0%	38 668	88,4%	43 766	10,2%	-	-	-	-
Households	5 487	1,5%	5 685	1,5%	5 292	1,4%	352 809	95,5%	369 274	86,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 265	1,9%	7 636	1,8%	7 002	1,6%	405 564	94,7%	428 467	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 178	100,0%	-	-	-	-	-	-	2 178	51,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 448	69,7%	0	-	546	26,3%	83	4,0%	2 077	48,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 626	85,2%	0	-	546	12,8%	83	2,0%	4 255	100,0%

Contact Details

Municipal Manager	Mr Sewape Obod	015 309 9246
Chief Financial Officer	Ms Sesene Annah Ngaletsane	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 078 168	641 544	30,9%	558 899	26,9%	1 200 443	57,8%	504 497	59,9%	10,8%
Exchange Revenue										
Service charges - Electricity	1 080 674	290 308	26,9%	237 664	22,0%	527 972	48,9%	211 162	52,4%	12,6%
Service charges - Water	-	10 986	-	5 674	-	16 860	-	4 783	-	22,8%
Service charges - Waste Water Management	-	2 287	-	1 483	-	3 770	-	1 448	-	2,4%
Service charges - Waste Management	46 980	8 098	17,2%	8 141	17,3%	16 238	34,6%	11 032	50,5%	(26,2%)
Sale of Goods and Rendering of Services	1 314	87	6,6%	65	5,0%	152	11,6%	94	56,2%	(31,0%)
Agency services	16 664	0	-	5 799	34,8%	5 799	34,8%	(413)	(4,4%)	(1 504,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 114	23 956	41,9%	22 411	39,2%	46 367	81,2%	18 432	105,9%	21,6%
Interest earned from Current and Non Current Assets	31 907	6 800	21,3%	8 264	25,9%	15 064	47,2%	6 474	63,5%	27,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	530	28,5%	543	29,2%	1 073	57,7%	350	41,2%	55,2%
Licence and permits	506	44	8,8%	41	8,2%	86	16,9%	76	9,2%	(45,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 533	6 648	30,9%	9 866	45,8%	16 514	76,7%	4 674	79,0%	111,1%
Non-Exchange Revenue										
Property rates	202 824	50 041	24,7%	50 850	25,1%	100 891	49,7%	47 532	46,9%	7,0%
Surcharges and Taxes	-	-	-	-	-	-	-	25	25,5%	(100,0%)
Fines, penalties and forfeits	1 490	140	9,4%	107	7,2%	247	16,6%	181	10,4%	(40,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	579 413	232 379	40,1%	198 056	34,2%	430 435	74,3%	189 098	71,7%	4,7%
Interest	35 890	9 239	25,7%	9 736	27,1%	18 975	52,9%	9 549	67,7%	2,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 992 330	385 611	19,4%	537 388	27,0%	922 999	46,3%	450 735	47,9%	19,2%
Employee related costs	493 531	125 610	25,5%	117 605	23,8%	243 215	49,3%	112 316	49,1%	4,7%
Remuneration of councillors	31 414	7 484	23,8%	7 428	23,6%	14 912	47,5%	8 392	51,1%	(11,5%)
Bulk purchases - electricity	763 383	166 693	21,8%	167 953	22,0%	334 646	43,8%	156 343	60,0%	7,4%
Inventory consumed	108 108	11 774	10,9%	23 772	22,0%	35 546	32,9%	29 750	52,4%	(20,1%)
Debt impairment	95 277	-	-	59 582	62,5%	59 582	62,5%	-	-	(100,0%)
Depreciation and amortisation	125 252	-	-	62 756	50,1%	62 756	50,1%	60 626	51,3%	3,5%
Interest	12 354	-	-	4 770	38,6%	4 770	38,6%	0	,1%	2 029 595,3%
Contracted services	117 411	30 934	26,3%	32 201	27,4%	63 135	53,8%	31 845	55,3%	1,1%
Transfers and subsidies	39 774	4 346	10,9%	9 144	23,0%	13 490	33,9%	13 554	41,9%	(32,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	205 825	38 770	18,8%	52 177	25,4%	90 947	44,2%	37 909	33,8%	37,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	85 838	255 933	-	21 511	-	277 444	-	53 762	-	-
Transfers and subsidies - capital (monetary allocations)	116 193	17 710	15,2%	52 022	44,8%	69 732	60,0%	36 004	50,9%	44,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	202 030	273 643		73 533		347 176		89 766		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	202 030	273 643		73 533		347 176		89 766		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	202 030	273 643		73 533		347 176		89 766		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	202 030	273 643		73 533		347 176		89 766		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	272 643	27 487	10,1%	57 553	21,1%	85 040	31,2%	46 869	33,9%	22,8%
National Government	116 193	17 637	15,2%	48 716	41,9%	66 353	57,1%	30 760	45,9%	58,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 193	17 637	15,2%	48 716	41,9%	66 353	57,1%	30 760	45,9%	58,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	156 450	9 851	6,3%	8 836	5,6%	18 687	11,9%	16 109	19,8%	(45,1%)
Capital Expenditure Functional	272 643	27 487	10,1%	57 553	21,1%	85 040	31,2%	46 869	33,9%	22,8%
Municipal governance and administration	10 000	674	6,7%	2 735	27,4%	3 409	34,1%	1 631	28,4%	67,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	674	6,7%	2 735	27,4%	3 409	34,1%	1 631	28,4%	67,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 250	1 304	11,6%	-	-	1 304	11,6%	163	4,9%	(100,0%)
Community and Social Services	3 400	-	-	-	-	-	-	163	40,7%	(100,0%)
Sport And Recreation	3 850	1 304	33,9%	-	-	1 304	33,9%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	4 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	181 393	21 793	12,0%	52 433	28,9%	74 226	40,9%	36 789	38,6%	42,5%
Planning and Development	6 000	224	3,7%	1 182	19,7%	1 406	23,4%	440	10,3%	168,7%
Road Transport	175 393	21 569	12,3%	51 251	29,2%	72 820	41,5%	36 349	39,3%	41,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	70 000	3 717	5,3%	2 384	3,4%	6 101	8,7%	8 285	22,3%	(71,2%)
Energy sources	70 000	3 717	5,3%	2 384	3,4%	6 101	8,7%	7 588	21,0%	(68,6%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	698	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 386 100	2 723 209	114,1%	2 713 715	113,7%	5 436 924	227,9%	2 039 806	209,3%	33,0%
Property rates	164 072	37 266	22,7%	41 779	25,5%	79 045	48,2%	-	-	(100,0%)
Service charges	1 036 760	1 031 872	99,5%	1 093 769	105,5%	2 125 641	205,0%	-	-	(100,0%)

Other revenue	364 753	233 447	64.0%	14 304	3.9%	247 751	67.9%	4 953	107.7%	188.8%
Transfers and Subsidies - Operational	579 413	1 339 236	231.1%	1 561 647	269.5%	2 900 883	500.7%	1 744 205	614.3%	(10.5%)
Transfers and Subsidies - Capital	116 193	75 832	65.3%	-	-	75 832	65.3%	-	17.1%	-
Interest	124 910	5 556	4.4%	2 216	1.8%	7 772	6.2%	290 648	899.4%	(99.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 012 354)	(496 728)	24.7%	(530 694)	26.4%	(1 027 422)	51.1%	(418 528)	50.0%	26.8%
Suppliers and employees	(1 980 702)	(496 728)	25.1%	(530 694)	26.8%	(1 027 422)	51.9%	(418 528)	51.0%	26.8%
Finance charges	(12 354)	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 298)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	373 746	2 226 481	595.7%	2 183 021	584.1%	4 409 503	1 179.8%	1 621 278	883.7%	34.6%
Cash Flow from Investing Activities										
Receipts	-	(233)	-	28 916	-	28 684	-	(373)	-	(7 849.2%)
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	-	(233)	-	28 916	-	28 684	-	(373)	-	(7 849.2%)
Payments	(313 539)	(33 525)	10.7%	(68 079)	21.7%	(101 604)	32.4%	(46 164)	32.1%	47.5%
Capital assets	(313 539)	(33 525)	10.7%	(68 079)	21.7%	(101 604)	32.4%	(46 164)	32.1%	47.5%
Net Cash from/(used) Investing Activities	(313 539)	(33 758)	10.8%	(39 163)	12.5%	(72 921)	23.3%	(46 537)	32.2%	(15.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(26 406)	-	-	(38 942)	147.5%	(38 942)	147.5%	-	-	(100.0%)
Repayment of borrowing	(26 406)	-	-	(38 942)	147.5%	(38 942)	147.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(26 406)	-	-	(38 942)	147.5%	(38 942)	147.5%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	33 801	2 192 724	6 487.1%	2 104 916	6 227.3%	4 297 639	12 714.4%	1 574 740	2 298.5%	33.7%
Cash/cash equivalents at the year begin:	241 307	-	-	2 192 724	908.7%	-	-	2 021 847	-	8.5%
Cash/cash equivalents at the year end:	275 109	2 192 724	797.0%	4 297 639	1 562.2%	4 297 639	1 562.2%	3 596 588	1 077.5%	19.5%

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	9 913	4.7%	3 908	1.9%	3 652	1.7%	191 607	91.6%	209 080	13.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	114 499	19.5%	20 248	3.4%	23 760	4.0%	428 541	73.0%	587 047	37.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 155	6.5%	10 876	2.2%	10 544	2.1%	440 201	89.1%	493 775	31.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 852	4.5%	682	1.7%	673	1.6%	37 714	92.0%	40 921	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 240	4.7%	3 274	1.7%	3 224	1.6%	181 647	92.0%	197 385	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	386	5.2%	152	2.1%	148	2.0%	6 674	90.7%	7 360	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 062	2.8%	472	1.2%	633	1.6%	36 246	94.4%	38 413	2.4%	-	-	-	-
Total By Income Source	169 107	10.7%	39 610	2.5%	42 635	2.7%	1 322 630	84.0%	1 573 982	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 830	9.2%	3 876	3.3%	3 933	3.3%	99 449	84.2%	118 088	7.5%	-	-	-	-
Commercial	82 361	18.2%	14 553	3.2%	18 035	4.0%	336 541	74.5%	451 489	28.7%	-	-	-	-
Households	75 882	7.6%	21 170	2.1%	20 662	2.1%	886 583	88.3%	1 004 297	63.8%	-	-	-	-
Other	35	32.0%	12	11.1%	5	4.6%	57	52.4%	108	-	-	-	-	-
Total By Customer Group	169 107	10.7%	39 610	2.5%	42 635	2.7%	1 322 630	84.0%	1 573 982	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	7	100.0%	-	-	-	-	-	-	7	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 269	71.7%	104	2.3%	-	-	1 189	26.1%	4 562	81.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	391	38.1%	-	-	3	.3%	631	61.6%	1 026	18.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 667	65.5%	104	1.9%	3	.1%	1 820	32.5%	5 595	100.0%

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Chief Financial Officer	Mr Choene Maeta	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	750 286	203 467	27,1%	187 676	25,0%	391 143	52,1%	181 239	52,2%	3,6%
Exchange Revenue										
Service charges - Electricity	193 957	29 589	15,3%	36 774	19,0%	66 363	34,2%	36 335	36,5%	1,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	19 894	5 349	26,9%	5 283	26,6%	10 632	53,4%	5 329	58,6%	(9,9%)
Sale of Goods and Rendering of Services	5 993	2 878	48,0%	203	3,4%	3 081	51,4%	249	91,6%	(18,7%)
Agency services	11 932	286	2,4%	202	1,7%	488	4,1%	17	2%	1 090,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	2 812	16,8%	2 904	17,3%	5 715	34,1%	2 665	28,7%	8,9%
Interest earned from Current and Non Current Assets	5 351	1 027	19,2%	524	9,8%	1 551	29,0%	676	51,6%	(22,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	349	600	171,8%	219	62,6%	819	234,4%	102	90,5%	114,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 432	306	4,1%	44	,6%	349	4,7%	92	1,3%	(52,5%)
Non-Exchange Revenue										
Property rates	214 177	52 956	24,7%	52 036	24,3%	104 992	49,0%	52 259	53,5%	(4,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 306	65	4,9%	53	4,1%	118	9,0%	-	-	(100,0%)
Licences or permits	5 851	6 101	104,3%	3 760	64,3%	9 862	168,5%	18	,3%	20 826,0%
Transfer and subsidies - Operational	224 034	91 662	40,9%	76 024	33,9%	167 687	74,8%	73 852	74,2%	2,9%
Interest	43 242	9 836	22,7%	9 650	22,3%	19 486	45,1%	9 644	39,9%	,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	795 146	144 510	18,2%	140 899	17,7%	285 409	35,9%	150 882	36,6%	(6,6%)
Employee related costs	223 845	47 208	21,1%	47 012	21,0%	94 220	42,1%	45 432	41,2%	3,5%
Remuneration of councillors	19 196	4 194	21,8%	5 608	29,2%	9 802	51,1%	4 165	53,3%	34,6%
Bulk purchases - electricity	150 812	42 878	28,4%	23 713	15,7%	66 590	44,2%	32 986	48,0%	(28,1%)
Inventory consumed	26 313	6 519	24,8%	6 590	25,0%	13 108	49,8%	7 462	49,2%	(11,7%)
Debt impairment	110 142	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	87 220	20 753	23,8%	20 664	23,7%	41 417	47,5%	21 062	49,0%	(1,9%)
Interest	20 722	-	-	-	-	-	-	-	-	-
Contracted services	68 642	7 562	11,0%	13 375	19,5%	20 937	30,5%	12 740	32,1%	5,0%
Transfers and subsidies	522	-	-	-	-	-	-	-	3,5%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	87 732	15 397	17,6%	23 937	27,3%	39 334	44,8%	27 035	41,8%	(11,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(44 860)	58 957	-	46 777	-	105 734	-	30 357	-	-
Transfers and subsidies - capital (monetary allocations)	37 083	4 922	13,3%	12 973	35,0%	17 895	48,3%	9 299	27,7%	39,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 777)	63 879		59 750		123 629		39 656		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 777)	63 879		59 750		123 629		39 656		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 777)	63 879		59 750		123 629		39 656		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 777)	63 879		59 750		123 629		39 656		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	59 319	10 172	17,1%	16 506	27,8%	26 679	45,0%	12 813	35,7%	28,8%
National Government	32 246	4 326	13,4%	11 281	35,0%	15 606	48,4%	12 196	34,3%	(7,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 246	4 326	13,4%	11 281	35,0%	15 606	48,4%	12 196	34,3%	(7,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 073	5 847	21,6%	5 226	19,3%	11 072	40,9%	617	38,5%	747,2%
Capital Expenditure Functional	59 319	10 172	17,1%	16 506	27,8%	26 679	45,0%	12 813	35,7%	28,8%
Municipal governance and administration	1 478	4	,3%	-	-	4	,3%	617	79,7%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 478	4	,3%	-	-	4	,3%	617	79,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 043	-	-	3 341	36,9%	3 341	36,9%	-	2,8%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	38,7%	-
Sport And Recreation	9 043	-	-	3 341	36,9%	3 341	36,9%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 404	10 169	23,4%	10 107	23,3%	20 275	46,7%	10 466	56,8%	(3,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	43 404	10 169	23,4%	10 107	23,3%	20 275	46,7%	10 466	56,8%	(3,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 393	-	-	3 059	56,7%	3 059	56,7%	1 731	13,3%	76,7%
Energy sources	1 915	-	-	3 059	159,7%	3 059	159,7%	1 731	21,6%	76,7%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 478	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	656 762	179 963	27,4%	129 194	19,7%	309 157	47,1%	138 965	46,5%	(7,0%)
Property rates	185 080	19 427	10,5%	19 641	10,6%	39 068	21,1%	18 414	23,1%	6,7%
Service charges	172 351	19 795	11,5%	18 866	10,9%	38 661	22,4%	22 827	24,5%	(17,3%)

Other revenue	32 863	32 354	98.5%	17 440	53.1%	49 793	151.5%	25 868	112.2%	(32.6%)
Transfers and Subsidies - Operational	224 034	94 048	42.0%	73 247	32.7%	167 295	74.7%	71 856	74.2%	1.9%
Transfers and Subsidies - Capital	37 083	14 339	38.7%	-	-	14 339	38.7%	-	55.2%	-
Interest	5 351	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(597 331)	(146 766)	24.6%	(178 683)	29.9%	(325 449)	54.5%	(155 186)	45.1%	15.1%
Suppliers and employees	(594 434)	(146 766)	24.7%	(178 683)	30.1%	(325 449)	54.7%	(155 186)	45.4%	15.1%
Finance charges	(2 376)	-	-	-	-	-	-	-	-	-
Transfers and grants	(522)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 431	33 197	55.9%	(49 489)	(83.3%)	(16 292)	(27.4%)	(16 221)	(1.0%)	205.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	(4 004)	-	(4 004)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	(4 004)	-	(4 004)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(68 217)	(10 140)	14.9%	(16 113)	23.6%	(26 253)	38.5%	(9 167)	17.1%	75.8%
Capital assets	(68 217)	(10 140)	14.9%	(16 113)	23.6%	(26 253)	38.5%	(9 167)	17.1%	75.8%
Net Cash from/(used) Investing Activities	(68 217)	(10 140)	14.9%	(20 117)	29.5%	(30 257)	44.4%	(9 167)	17.1%	119.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(20 400)	(3 400)	16.7%	(700)	3.4%	(4 100)	20.1%	(5 100)	50.0%	(86.3%)
Repayment of borrowing	(20 400)	(3 400)	16.7%	(700)	3.4%	(4 100)	20.1%	(5 100)	50.0%	(86.3%)
Net Cash from/(used) Financing Activities	(20 400)	(3 400)	16.7%	(700)	3.4%	(4 100)	20.1%	(5 100)	50.0%	(86.3%)
Net Increase/(Decrease) in cash held	(29 186)	19 656	(67.3%)	(70 306)	240.9%	(50 650)	173.5%	(30 488)	20.1%	130.6%
Cash/cash equivalents at the year begin:	54 438	10 015	18.4%	29 671	54.5%	10 015	18.4%	8 752	239.0%	
Cash/cash equivalents at the year end:	25 252	29 671	117.5%	(40 635)	(160.9%)	(40 635)	(160.9%)	(21 735)	34.0%	87.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 116	.8%	6 613	.6%	5 318	.5%	1 088 990	98.1%	1 110 036	38.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 629	13.0%	5 369	8.1%	5 946	8.9%	46 615	70.0%	66 559	2.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 916	1.6%	6 718	1.1%	5 748	.9%	595 905	96.4%	618 287	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 234	1.1%	1 786	.9%	1 658	.8%	192 810	97.1%	198 489	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 965	1.1%	1 670	.9%	1 578	.9%	174 014	97.1%	179 226	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	7.8%	5	4.7%	5	4.7%	93	82.8%	113	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 648	1.6%	11 557	1.6%	11 498	1.6%	690 351	95.2%	725 054	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	447	2.2%	1 981	9.9%	163	.8%	17 393	87.0%	19 984	.7%	-	-	-	-
Total By Income Source	43 964	1.5%	35 699	1.2%	31 915	1.1%	2 806 171	96.2%	2 917 749	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(417)	(28.0%)	65	4.4%	(8)	(.6%)	1 852	124.1%	1 492	.1%	-	-	-	-
Commercial	10 405	2.4%	6 598	1.5%	4 236	1.0%	421 300	95.2%	442 538	15.2%	-	-	-	-
Households	29 412	1.3%	24 058	1.1%	25 099	1.1%	2 194 000	96.5%	2 272 569	77.9%	-	-	-	-
Other	4 565	2.3%	4 978	2.5%	2 589	1.3%	189 019	94.0%	201 150	6.9%	-	-	-	-
Total By Customer Group	43 964	1.5%	35 699	1.2%	31 915	1.1%	2 806 171	96.2%	2 917 749	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 718	100.0%	-	-	-	-	-	-	8 718	84.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	357	102.2%	-	-	-	-	(8)	(2.2%)	349	3.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 254	97.7%	30	2.3%	-	-	-	-	1 284	12.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 328	99.8%	30	.3%	-	-	(8)	(.1%)	10 350	100.0%

Contact Details

Municipal Manager	Mrs Seboto Thaila Mokobi	
Chief Financial Officer	Ms Lethabo Nkane	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	462 633	145 585	31,5%	125 672	27,2%	271 257	58,6%	64 883	48,7%	93,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	1 196	-	40	-	1 236	-	1 150	-	(96,5%)
Service charges - Waste Water Management	-	171	-	(57)	-	114	-	154	-	(137,2%)
Service charges - Waste Management	6 300	1 582	25,1%	1 572	24,9%	3 154	50,1%	1 462	52,5%	7,5%
Sale of Goods and Rendering of Services	3 477	1 340	38,5%	1 002	28,8%	2 341	67,3%	1 072	39,1%	(6,5%)
Agency services	3 132	785	25,1%	720	23,0%	1 505	48,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 495	(573)	(38,3%)	(402)	(26,9%)	(974)	(65,2%)	(85)	(2,3%)	370,7%
Interest earned from Current and Non Current Assets	12 854	2 660	20,7%	1 385	10,8%	4 045	31,5%	3 194	75,9%	(56,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	438	23	5,2%	29	6,6%	52	11,8%	-	-	(100,0%)
Licence and permits	3 132	(11)	(4%)	11	4%	-	-	1 547	53,2%	(99,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	422	8 711	2 063,4%	(4 391)	(1 040,1%)	4 320	1 023,3%	94	31,0%	(4 748,3%)
Non-Exchange Revenue										
Property rates	222 681	49 426	22,2%	54 265	24,4%	103 692	46,6%	47 417	52,7%	14,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 045	-	-	110	10,5%	110	10,5%	133	12,2%	(17,8%)
Licences or permits	3 816	633	16,6%	1 199	31,4%	1 832	48,0%	1 968	-	(39,1%)
Transfer and subsidies - Operational	184 005	73 846	40,1%	64 176	34,9%	138 022	75,0%	1 527	42,4%	4 103,3%
Interest	19 836	5 795	29,2%	6 013	30,3%	11 808	59,5%	5 249	68,1%	14,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	387 552	69 190	17,9%	118 435	30,6%	187 625	48,4%	106 476	52,0%	11,2%
Employee related costs	124 320	28 194	22,7%	27 827	22,4%	56 021	45,1%	26 597	47,3%	4,6%
Remuneration of councillors	13 377	3 867	28,9%	2 501	18,7%	6 368	47,6%	4 104	58,0%	(39,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	102	43,0%	(100,0%)
Inventory consumed	10 000	3 083	30,8%	1 594	15,9%	4 677	46,8%	4 494	83,5%	(64,5%)
Debt impairment	35 970	-	-	29 453	81,9%	29 453	81,9%	8 153	27,6%	261,2%
Depreciation and amortisation	37 000	-	-	15 371	41,5%	15 371	41,5%	16 643	50,4%	(7,6%)
Interest	2 100	-	-	327	15,6%	327	15,6%	-	-	(100,0%)
Contracted services	85 265	22 039	25,8%	24 882	29,2%	46 921	55,0%	20 876	63,8%	19,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	79 004	12 007	15,2%	16 480	20,9%	28 487	36,1%	25 507	58,8%	(35,4%)
Losses on disposal of Assets	500	-	-	-	-	-	-	-	-	-
Other Losses	15	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	75 080	76 395	-	7 237	-	83 632	-	(41 593)	-	-
Transfers and subsidies - capital (monetary allocations)	30 817	10 823	35,1%	20 237	65,7%	31 060	100,8%	19 544	76,5%	3,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 897	87 218		27 475		114 693		(22 050)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	105 897	87 218		27 475		114 693		(22 050)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 897	87 218		27 475		114 693		(22 050)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 897	87 218		27 475		114 693		(22 050)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	194 006	85 094	43,9%	61 600	31,8%	146 694	75,6%	73 281	57,5%	(15,9%)
National Government	26 797	9 417	35,1%	20 370	76,0%	29 786	111,2%	36 441	107,5%	(44,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 797	9 417	35,1%	20 370	76,0%	29 786	111,2%	36 441	107,5%	(44,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	167 208	75 677	45,3%	41 231	24,7%	116 907	69,9%	36 839	44,4%	11,9%
Capital Expenditure Functional	194 006	85 094	43,9%	61 600	31,8%	146 694	75,6%	73 281	57,5%	(15,9%)
Municipal governance and administration	7 100	1 773	25,0%	2 109	29,7%	3 882	54,7%	564	7,2%	273,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	1 773	25,0%	2 109	29,7%	3 882	54,7%	564	7,2%	273,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	34 149	10 375	30,4%	7 902	23,1%	18 277	53,5%	7 996	22,2%	(1,2%)
Community and Social Services	34 149	10 375	30,4%	7 902	23,1%	18 277	53,5%	7 996	22,2%	(1,2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	152 757	72 946	47,8%	51 588	33,8%	124 534	81,5%	60 852	71,6%	(15,2%)
Planning and Development	1 317	-	-	389	29,5%	389	29,5%	138	4,4%	181,7%
Road Transport	151 439	72 946	48,2%	51 200	33,8%	124 145	82,0%	60 714	73,5%	(15,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	3 869	76,1%	(100,0%)
Energy sources	-	-	-	-	-	-	-	3 869	76,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	408 930	182 266	44,6%	149 224	36,5%	331 489	81,1%	79 166	57,1%	88,5%
Property rates	164 103	43 826	26,7%	45 765	27,9%	89 591	54,6%	41 576	49,3%	10,1%
Service charges	4 635	1 740	37,5%	1 851	39,9%	3 591	77,5%	577	14,9%	220,7%

Other revenue	14 417	40 083	278.0%	23 241	161.2%	63 324	439.2%	17 284	410.7%	34.5%
Transfers and Subsidies - Operational	180 483	74 620	41.3%	58 555	32.4%	133 176	73.8%	728	43.0%	7 943.3%
Transfers and Subsidies - Capital	32 439	21 994	67.8%	19 808	61.1%	41 802	128.9%	19 000	61.4%	4.3%
Interest	12 854	2	-	3	-	5	-	0	-	500.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(301 202)	(87 166)	28.9%	(82 111)	27.3%	(169 277)	56.2%	(80 661)	55.2%	1.8%
Suppliers and employees	(301 202)	(87 166)	28.9%	(82 111)	27.3%	(169 277)	56.2%	(80 661)	55.2%	1.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	107 728	95 100	88.3%	67 112	62.3%	162 212	150.6%	(1 495)	60.9%	(4 588.5%)
Cash Flow from Investing Activities										
Receipts	(500)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(500)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(194 006)	(96 999)	50.0%	(68 862)	35.5%	(165 862)	85.5%	(80 046)	69.9%	(14.0%)
Capital assets	(194 006)	(96 999)	50.0%	(68 862)	35.5%	(165 862)	85.5%	(80 046)	69.9%	(14.0%)
Net Cash from/(used) Investing Activities	(194 506)	(96 999)	49.9%	(68 862)	35.4%	(165 862)	85.3%	(80 046)	69.3%	(14.0%)
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	(86 777)	(1 899)	2.2%	(1 750)	2.0%	(3 650)	4.2%	(81 542)	89.6%	(97.9%)
Cash/cash equivalents at the year begin:	164 812	169 003	102.5%	167 103	101.4%	169 003	102.5%	203 122	140.7%	(17.7%)
Cash/cash equivalents at the year end:	78 034	167 103	214.1%	165 353	211.9%	165 353	211.9%	120 896	89.3%	36.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	867	18.1%	549	11.4%	99	2.1%	3 289	68.5%	4 804	1.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 031	6.7%	11 874	4.7%	8 701	3.4%	214 737	85.1%	252 343	74.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	79	9.0%	36	4.1%	29	3.3%	730	83.6%	873	.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	587	11.7%	370	7.4%	324	6.5%	3 721	74.4%	5 002	1.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 122	2.9%	2 051	2.8%	2 041	2.8%	66 216	91.4%	72 430	21.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	.8%	6	.3%	4	.2%	1 649	98.7%	1 672	.5%	-	-	-	-
Total By Income Source	20 699	6.1%	14 884	4.4%	11 199	3.3%	290 342	86.1%	337 124	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 196	5.0%	2 161	4.9%	2 019	4.6%	37 345	85.4%	43 721	13.0%	-	-	-	-
Commercial	9 213	5.0%	5 996	3.2%	5 391	2.9%	164 049	88.8%	184 649	54.8%	-	-	-	-
Households	9 290	8.5%	6 727	6.2%	3 789	3.5%	88 948	81.8%	108 754	32.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 699	6.1%	14 884	4.4%	11 199	3.3%	290 342	86.1%	337 124	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr sebashe Selimela Sampson	015 590 1650
Chief Financial Officer	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 010 591	717 027	35,7%	560 158	27,9%	1 277 185	63,5%	484 234	61,2%	15,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	388 360	80 897	20,8%	43 095	11,1%	123 992	31,9%	29 277	17,1%	47,2%
Service charges - Waste Water Management	70 424	6 949	9,9%	6 974	9,9%	13 924	19,8%	11 120	3 632,8%	(37,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5 594	394	7,0%	732	13,1%	1 126	20,1%	1 097	71,2%	(33,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	87 945	14 024	15,9%	15 072	17,1%	29 096	33,1%	12 991	26,0%	16,0%
Interest earned from Current and Non Current Assets	20 000	8 283	41,4%	4 239	21,2%	12 522	62,6%	6 759	87,1%	(37,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	714	-	1 280	-	1 994	-	5	-	27 572,3%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 438 267	605 766	42,1%	485 850	33,8%	1 091 615	75,9%	420 292	71,2%	15,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	2 915	-	2 915	-	2 694	-	8,2%
Operating Expenditure	1 868 269	405 899	21,7%	441 140	23,6%	847 039	45,3%	393 132	45,5%	12,2%
Employee related costs	554 179	127 918	23,1%	132 750	24,0%	260 667	47,0%	99 559	41,5%	33,3%
Remuneration of councillors	28 427	4 674	16,4%	4 482	15,8%	9 156	32,2%	4 878	39,0%	(8,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	416 841	93 471	22,4%	96 872	23,2%	190 344	45,7%	106 032	43,4%	(8,6%)
Debt impairment	68 495	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	316 194	51 601	16,3%	51 447	16,3%	103 048	32,6%	51 931	34,6%	(,9%)
Interest	31 956	1 241	3,9%	2	-	1 243	3,9%	31	,1%	(93,2%)
Contracted services	324 017	100 027	30,9%	130 068	40,1%	230 094	71,0%	109 980	104,3%	18,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	128 162	26 968	21,0%	25 519	19,9%	52 487	41,0%	20 721	40,7%	23,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	142 322	311 127	-	119 019	-	430 146	-	91 103	-	-
Transfers and subsidies - capital (monetary allocations)	717 509	53 617	7,5%	131 474	18,3%	185 091	25,8%	173 505	36,6%	(24,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	859 831	364 744		250 493		615 237		264 608		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	859 831	364 744		250 493		615 237		264 608		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	859 831	364 744		250 493		615 237		264 608		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	859 831	364 744		250 493		615 237		264 608		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	644 467	61 489	9,5%	228 066	35,4%	289 555	44,9%	259 494	59,6%	(12,1%)
National Government	611 967	43 221	7,1%	222 153	36,3%	265 374	43,4%	138 141	38,2%	60,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	9 339	-	-	-	9 339	-	106 057	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	611 967	52 559	8,6%	222 153	36,3%	274 712	44,9%	244 198	60,4%	(9,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 500	8 929	27,5%	5 913	18,2%	14 842	45,7%	15 297	49,3%	(61,3%)
Capital Expenditure Functional	644 467	61 489	9,5%	228 066	35,4%	289 555	44,9%	259 494	59,6%	(12,1%)
Municipal governance and administration	6 000	162	2,7%	2 000	33,3%	2 162	36,0%	12 019	84,6%	(83,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	162	2,7%	2 000	33,3%	2 162	36,0%	12 019	84,6%	(83,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 500	8 768	33,1%	3 913	14,8%	12 681	47,9%	-	-	(100,0%)
Community and Social Services	1 500	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	25 000	8 768	35,1%	3 913	15,7%	12 681	50,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 587	-	-	-	-	-	-	726	22,7%	(100,0%)
Planning and Development	2 587	-	-	-	-	-	-	726	22,7%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	609 380	52 559	8,6%	222 153	36,5%	274 712	45,1%	246 750	59,6%	(10,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	609 380	52 559	8,6%	222 153	36,5%	274 712	45,1%	246 750	59,6%	(10,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 458 931	752 877	30,6%	761 141	31,0%	1 514 019	61,6%	699 378	60,4%	8,8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	68 818	928	1,3%	4 218	6,1%	5 147	7,5%	6 309	7,0%	(33,1%)

Other revenue	201 145	453	2%	3 757	1,9%	4 210	2,1%	3 961	3,4%	(5,1%)
Transfers and Subsidies - Operational	1 438 267	599 722	41,7%	479 385	33,3%	1 079 107	75,0%	417 348	70,1%	14,9%
Transfers and Subsidies - Capital	717 509	143 489	20,0%	269 542	37,6%	413 031	57,6%	265 000	64,7%	1,7%
Interest	33 192	8 284	25,0%	4 239	12,8%	12 524	37,7%	6 759	87,1%	(37,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 483 581)	(277 815)	18,7%	(286 275)	19,3%	(564 090)	38,0%	(259 797)	40,9%	10,2%
Suppliers and employees	(1 482 306)	(277 815)	18,7%	(286 275)	19,3%	(564 090)	38,1%	(259 797)	41,5%	10,2%
Finance charges	(1 276)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	975 350	475 062	48,7%	474 866	48,7%	949 928	97,4%	439 581	88,2%	8,0%
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	(644 467)	(118 146)	18,3%	(257 013)	39,9%	(375 158)	58,2%	(306 867)	82,8%	(16,2%)
Capital assets	(644 467)	(118 146)	18,3%	(257 013)	39,9%	(375 158)	58,2%	(306 867)	82,8%	(16,2%)
Net Cash from/(used) Investing Activities	(644 467)	(118 146)	18,3%	(257 013)	39,9%	(375 158)	58,2%	(306 867)	82,8%	(16,2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	330 883	356 917	107,9%	217 853	65,8%	574 770	173,7%	132 715	95,0%	64,2%
Cash/cash equivalents at the year begin:	(142 121)	163 823	(115,3%)	525 225	(369,6%)	163 823	(115,3%)	438 743	983,1%	19,7%
Cash/cash equivalents at the year end:	188 762	525 225	278,2%	743 079	393,7%	743 079	393,7%	571 458	133,2%	30,0%

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	6 367	3,8%	5 949	3,6%	6 651	4,0%	147 368	88,6%	166 335	100,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 367	3,8%	5 949	3,6%	6 651	4,0%	147 368	88,6%	166 335	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	-	0	-	0	-	45 623	100,0%	45 624	27,4%	-	-	-	-
Commercial	4 384	4,8%	2 765	3,0%	4 054	4,4%	79 986	87,7%	91 188	54,8%	-	-	-	-
Households	1 984	6,7%	3 184	10,8%	2 597	8,8%	21 759	73,7%	29 524	17,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 367	3,8%	5 949	3,6%	6 651	4,0%	147 368	88,6%	166 335	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	-	-	-	-	-	-	38 316	100,0%	38 316	4,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 305	2,2%	14 396	1,9%	488	,1%	722 476	95,9%	753 666	95,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 305	2,1%	14 396	1,8%	488	,1%	760 792	96,1%	791 982	100,0%

Contact Details

Municipal Manager	Mr Mogano Tshepo Jack	015 811 6300
Chief Financial Officer	Ms Mathevula Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	759 146	177 937	23,4%	162 777	21,4%	340 714	44,9%	152 770	56,4%	6,5%
Exchange Revenue										
Service charges - Electricity	276 669	47 445	17,1%	52 698	19,0%	100 144	36,2%	48 213	52,1%	9,3%
Service charges - Water	-	7 364	-	8 160	-	15 524	-	7 329	-	11,3%
Service charges - Waste Water Management	-	380	-	441	-	822	-	366	-	20,5%
Service charges - Waste Management	25 626	4 496	17,5%	4 383	17,1%	8 879	34,6%	4 338	37,2%	1,1%
Sale of Goods and Rendering of Services	4 260	59	1,4%	112	2,6%	171	4,0%	425	24,4%	(73,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 874	269	3,4%	284	3,6%	553	7,0%	3 797	157,4%	(92,5%)
Interest earned from Current and Non Current Assets	2 514	18	,7%	-	-	18	,7%	379	100,8%	(100,0%)
Dividends	-	364	-	414	-	778	-	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	8	1,8%	8	1,8%	15	3,5%	4	1,3%	111,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 048	585	4,9%	3 832	31,8%	4 417	36,7%	470	1,7%	714,9%
Non-Exchange Revenue										
Property rates	40 964	12 260	29,9%	6 426	15,7%	18 686	45,6%	6 177	46,7%	4,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 185	514	12,3%	650	15,5%	1 164	27,8%	761	38,3%	(14,5%)
Licences or permits	2 744	248	9,0%	237	8,6%	485	17,7%	119	6,6%	99,2%
Transfer and subsidies - Operational	248 520	100 986	40,6%	82 037	33,0%	183 024	73,6%	77 655	73,6%	5,6%
Interest	-	2 941	-	3 095	-	6 035	-	2 737	-	13,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	133 305	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	662 253	136 982	20,7%	131 061	19,8%	268 043	40,5%	111 725	38,8%	17,3%
Employee related costs	182 656	45 844	25,1%	48 985	26,8%	94 829	51,9%	44 395	42,1%	10,3%
Remuneration of councillors	12 549	4 000	31,9%	4 057	32,3%	8 057	64,2%	4 407	63,2%	(7,9%)
Bulk purchases - electricity	316 161	62 860	19,9%	34 766	11,0%	97 626	30,9%	29 540	49,6%	17,7%
Inventory consumed	4 208	195	4,6%	769	18,3%	964	22,9%	606	14,4%	26,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 046	-	-	-	-	-	-	-	-	-
Interest	1 888	791	41,9%	834	44,2%	1 625	86,1%	542	30,1%	54,0%
Contracted services	49 155	9 332	19,0%	15 866	32,3%	25 199	51,3%	10 717	38,2%	48,0%
Transfers and subsidies	4 049	1 288	31,8%	1 950	48,2%	3 238	80,0%	967	17,2%	101,7%
Irrecoverable debts written off	367	-	-	-	-	-	-	-	-	-
Operational costs	54 175	12 672	23,4%	23 834	44,0%	36 506	67,4%	20 551	36,0%	16,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	96 893	40 955	-	31 715	-	72 671	-	41 045	-	-
Transfers and subsidies - capital (monetary allocations)	35 242	24 141	68,5%	5 440	15,4%	29 581	83,9%	12 941	70,0%	(58,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	132 135	65 096		37 155		102 252		53 986		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	132 135	65 096		37 155		102 252		53 986		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	132 135	65 096		37 155		102 252		53 986		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	132 135	65 096		37 155		102 252		53 986		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	132 682	19 323	14,6%	13 001	9,8%	32 324	24,4%	4 562	17,6%	185,0%
National Government	35 242	6 774	19,2%	3 405	9,7%	10 179	28,9%	923	28,7%	269,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 242	6 774	19,2%	3 405	9,7%	10 179	28,9%	923	28,7%	269,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	97 440	12 549	12,9%	9 596	9,8%	22 145	22,7%	3 639	12,2%	163,7%
Capital Expenditure Functional	132 682	19 323	14,6%	13 001	9,8%	32 324	24,4%	4 562	17,6%	185,0%
Municipal governance and administration	22 970	98	,4%	1 787	7,8%	1 885	8,2%	2 194	9,7%	(18,6%)
Executive and Council	2 547	-	-	-	-	-	-	-	-	-
Finance and administration	20 423	98	,5%	1 787	8,8%	1 885	9,2%	2 194	9,7%	(18,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 190	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	-	-	-	-	-	-	-
Public Safety	690	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	82 492	18 400	22,3%	7 652	9,3%	26 052	31,6%	2 262	18,7%	238,3%
Planning and Development	49 392	15 069	30,5%	4 594	9,3%	19 663	39,8%	704	16,9%	552,2%
Road Transport	33 100	3 331	10,1%	3 058	9,2%	6 389	19,3%	1 557	23,0%	96,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	25 780	825	3,2%	3 561	13,8%	4 386	17,0%	106	23,4%	3 253,5%
Energy sources	-	725	-	3 561	-	4 286	-	106	16,3%	3 253,5%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	25 780	100	,4%	-	-	100	,4%	-	-	-
Other	250	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	686 856	212 049	30,9%	174 338	25,4%	386 387	56,3%	159 738	56,6%	9,1%
Property rates	33 783	9 387	27,8%	6 180	18,3%	15 567	46,1%	5 684	39,9%	8,7%
Service charges	256 442	62 500	24,4%	75 750	29,5%	138 250	53,9%	30 230	37,3%	150,6%

Other revenue	109 162	12 510	11,5%	2 716	2,5%	15 226	13,9%	33 065	56,1%	(91,8%)
Transfers and Subsidies - Operational	241 840	103 512	42,8%	84 252	34,8%	187 764	77,6%	77 819	74,2%	8,3%
Transfers and Subsidies - Capital	35 242	24 141	68,5%	5 440	15,4%	29 581	83,9%	12 941	70,0%	(58,0%)
Interest	10 388	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(516 039)	(97 725)	18,9%	(91 772)	17,8%	(189 496)	36,7%	(107 983)	33,5%	(15,0%)
Suppliers and employees	(511 151)	(97 725)	19,1%	(91 772)	18,0%	(189 496)	37,1%	(107 983)	34,0%	(15,0%)
Finance charges	(1 888)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 817	114 325	66,9%	82 566	48,3%	196 891	115,3%	51 755	130,0%	59,5%
Cash Flow from Investing Activities										
Receipts	135 291	(750)	(,6%)	(750)	(,6%)	(1 500)	(1,1%)	(750)	-	-
Proceeds on disposal of PPE	135 291	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(750)	-	(750)	-	(1 500)	-	(750)	-	-
Payments	(132 682)	(31 633)	23,8%	(16 721)	12,6%	(48 355)	36,4%	(8 212)	22,6%	103,6%
Capital assets	(132 682)	(31 633)	23,8%	(16 721)	12,6%	(48 355)	36,4%	(8 212)	22,6%	103,6%
Net Cash from/(used) Investing Activities	2 609	(32 383)	(1 241,2%)	(17 471)	(669,6%)	(49 855)	(1 910,8%)	(8 962)	24,8%	94,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	173 426	81 941	47,2%	65 095	37,5%	147 036	84,8%	42 793	365,0%	52,1%
Cash/cash equivalents at the year begin:	10 831	4 204	38,8%	86 145	795,3%	4 204	38,8%	133 129	85,9%	(35,3%)
Cash/cash equivalents at the year end:	184 257	86 145	46,8%	151 263	82,1%	151 263	82,1%	175 921	303,3%	(14,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 689	11,8%	1 176	5,2%	854	3,7%	18 071	79,3%	22 790	13,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 600	30,1%	2 501	8,8%	1 169	4,1%	16 262	57,0%	28 533	17,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 220	4,2%	1 232	2,3%	1 021	1,9%	48 824	91,6%	53 297	32,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	621	8,3%	300	4,0%	256	3,4%	6 266	84,2%	7 443	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 641	8,5%	681	3,5%	533	2,8%	16 469	85,2%	19 323	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	137	99,9%	137	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 046	3,1%	1 057	3,1%	1 013	3,0%	30 974	90,9%	34 091	20,5%	2 480	7,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	,4%	-	-	-	-	289	99,6%	290	,2%	-	-	-	-
Total By Income Source	16 819	10,1%	6 947	4,2%	4 846	2,9%	137 292	82,8%	165 904	100,0%	2 480	1,5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 637	4,9%	855	2,6%	707	2,1%	30 093	90,4%	33 292	20,1%	531	1,6%	-	-
Commercial	6 572	18,5%	1 903	5,3%	966	2,7%	26 162	73,5%	35 604	21,5%	487	1,4%	-	-
Households	8 610	8,9%	4 190	4,3%	3 172	3,3%	81 036	83,5%	97 008	58,5%	1 462	1,5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 819	10,1%	6 947	4,2%	4 846	2,9%	137 292	82,8%	165 904	100,0%	2 480	1,5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	19 825	32,2%	19 546	31,8%	22 103	36,0%	61 474	72,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 285	14,4%	-	-	850	3,7%	18 709	81,9%	22 845	27,1%
Auditor-General	-	-	-	-	-	-	1	100,0%	1	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 285	3,9%	19 825	23,5%	20 396	24,2%	40 814	48,4%	84 320	100,0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshivanammbi	015 534 6181
Chief Financial Officer	Mr Mudzunga Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 006 714	335 964	33,4%	288 328	28,6%	624 292	62,0%	293 014	61,5%	(1,6%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 697	5 670	17,3%	7 302	22,3%	12 972	39,7%	7 766	37,3%	(6,0%)
Sale of Goods and Rendering of Services	45 271	1 912	4,2%	1 085	2,4%	2 997	6,6%	8 735	20,2%	(87,6%)
Agency services	13 250	3 091	23,3%	2 638	19,9%	5 729	43,2%	2 586	41,2%	2,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 672	2 850	22,5%	2 914	23,0%	5 764	45,5%	35	,5%	8 320,0%
Interest earned from Current and Non Current Assets	93 500	18 895	20,2%	19 557	20,9%	38 452	41,1%	21 503	46,5%	(9,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 755	952	25,4%	1 063	28,3%	2 015	53,7%	1 045	58,6%	1,7%
Licence and permits	1 067	284	26,6%	192	18,0%	476	44,6%	336	59,6%	(42,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 412	863	13,5%	1 112	17,3%	1 975	30,8%	1 312	35,3%	(15,3%)
Non-Exchange Revenue										
Property rates	121 872	33 060	27,1%	31 699	26,0%	64 758	53,1%	26 546	48,6%	19,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 546	21	,5%	31	,7%	52	1,2%	11	,3%	189,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	646 148	262 524	40,6%	214 863	33,3%	477 387	73,9%	214 899	72,3%	-
Interest	25 524	5 841	22,9%	5 674	23,0%	11 714	45,9%	8 241	74,7%	(28,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	957 228	203 117	21,2%	228 461	23,9%	431 578	45,1%	241 028	46,0%	(5,2%)
Employee related costs	391 144	94 100	24,1%	94 220	24,1%	188 320	48,1%	94 565	47,7%	(4%)
Remuneration of councillors	39 916	8 615	21,6%	8 690	21,8%	17 305	43,4%	9 040	45,3%	(3,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	24 266	2 815	11,6%	3 026	12,5%	5 841	24,1%	8 433	66,2%	(64,1%)
Debt impairment	81 354	10 585	13,0%	25 846	31,8%	36 431	44,8%	20 505	34,0%	26,1%
Depreciation and amortisation	85 933	22 250	25,9%	22 250	25,9%	44 499	51,8%	22 151	52,5%	,4%
Interest	3 208	-	-	-	-	-	-	-	-	-
Contracted services	181 181	32 671	18,0%	46 817	25,8%	79 488	43,9%	48 324	48,4%	(3,1%)
Transfers and subsidies	2 299	-	-	-	-	-	-	376	44,4%	(100,0%)
Irrecoverable debts written off	4 694	1 570	33,4%	948	20,2%	2 517	53,6%	1 600	36,4%	(40,8%)
Operational costs	139 082	30 511	21,9%	26 664	19,2%	57 175	41,1%	36 032	43,1%	(26,0%)
Losses on disposal of Assets	2 063	-	-	-	-	-	-	-	-	-
Other Losses	2 088	-	-	-	-	-	-	1	1,3%	(100,0%)
Surplus/(Deficit)	49 486	132 847	-	59 867	-	192 714	-	51 985	-	-
Transfers and subsidies - capital (monetary allocations)	134 851	63 914	47,4%	50 386	37,4%	114 300	84,8%	24 276	67,9%	107,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	184 337	196 761	-	110 253	-	307 015	-	76 262	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	184 337	196 761	-	110 253	-	307 015	-	76 262	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 337	196 761	-	110 253	-	307 015	-	76 262	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 337	196 761	-	110 253	-	307 015	-	76 262	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	184 337	43 609	23,7%	45 634	24,8%	89 243	48,4%	22 135	34,3%	106,2%
National Government	134 976	39 412	29,2%	43 011	31,9%	82 424	61,1%	17 718	46,6%	142,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	134 976	39 412	29,2%	43 011	31,9%	82 424	61,1%	17 718	46,6%	142,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 361	4 196	8,5%	2 622	5,3%	6 819	13,8%	4 417	17,0%	(40,6%)
Capital Expenditure Functional	184 337	43 609	23,7%	45 634	24,8%	89 243	48,4%	22 135	34,3%	106,2%
Municipal governance and administration	8 000	5	,1%	75	,9%	80	1,0%	180	3,4%	(58,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 000	5	,1%	75	,9%	80	1,0%	180	3,4%	(58,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 201	2 633	13,7%	787	4,1%	3 420	17,8%	264	7,6%	198,3%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 000	442	2,9%	-	-	442	2,9%	-	76,8%	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	4 201	2 191	52,2%	787	18,7%	2 979	70,9%	264	7,2%	198,3%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	131 637	40 971	31,1%	44 772	34,0%	85 742	65,1%	20 708	38,5%	116,2%
Planning and Development	125	-	-	18	14,2%	18	14,2%	-	15,0%	(100,0%)
Road Transport	131 512	40 971	31,2%	44 754	34,0%	85 725	65,2%	20 708	38,5%	116,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	25 499	-	-	-	-	-	-	983	16,1%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	25 499	-	-	-	-	-	-	983	16,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	1 040 698	417 285	40,1%	306 757	29,5%	724 043	69,6%	295 195	71,3%	3,9%
Property rates	54 843	13 809	25,2%	20 503	37,4%	34 313	62,6%	15 523	53,2%	32,1%
Service charges	14 714	3 854	26,2%	4 332	29,4%	8 186	55,6%	3 780	29,5%	14,6%

Other revenue	79 454	27 099	34.1%	30 700	38.6%	57 798	72.7%	19 656	163.7%	56.2%
Transfers and Subsidies - Operational	646 148	270 611	41.9%	211 993	32.8%	482 604	74.7%	207 174	72.3%	2.3%
Transfers and Subsidies - Capital	134 851	82 667	61.3%	19 250	14.3%	101 917	75.6%	27 100	73.0%	(29.0%)
Interest	110 688	19 245	17.4%	19 979	18.1%	39 225	35.4%	21 963	47.1%	(9.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(777 897)	(201 956)	26.0%	(210 631)	27.1%	(412 586)	53.0%	(211 518)	50.5%	(.4%)
Suppliers and employees	(775 589)	(201 956)	26.0%	(210 631)	27.2%	(412 586)	53.2%	(211 518)	50.7%	(.4%)
Finance charges	(8)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 299)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	262 801	215 330	81.9%	96 127	36.6%	311 456	118.5%	83 677	128.7%	14.9%
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	(184 337)	(45 193)	24.5%	(47 041)	25.5%	(92 234)	50.0%	(23 452)	43.7%	100.6%
Capital assets	(184 337)	(45 193)	24.5%	(47 041)	25.5%	(92 234)	50.0%	(23 452)	43.7%	100.6%
Net Cash from(used) Investing Activities	(184 337)	(45 193)	24.5%	(47 041)	25.5%	(92 234)	50.0%	(23 452)	43.7%	100.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	78 464	170 136	216.8%	49 086	62.6%	219 222	279.4%	60 224	544.5%	(18.5%)
Cash/cash equivalents at the year begin:	1 185 935	1 013 940	85.5%	1 184 077	99.8%	1 013 940	85.5%	1 105 244	93.2%	7.1%
Cash/cash equivalents at the year end:	1 264 399	1 184 077	93.6%	1 233 162	97.5%	1 233 162	97.5%	1 165 468	112.8%	5.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 059	2.8%	8 106	2.2%	7 988	2.2%	339 170	92.8%	365 322	49.3%	(0)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 696	1.8%	2 365	1.6%	2 251	1.5%	143 074	95.1%	150 386	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	32 686	100.0%	32 686	4.4%	-	-	-	-
Interest on Arrear Debtor Accounts	3 151	1.8%	3 012	1.7%	2 968	1.7%	164 278	94.7%	173 409	23.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	201	1.0%	180	.9%	423	2.1%	18 918	95.9%	19 722	2.7%	(1 871)	(9.5%)	-	-
Total By Income Source	16 107	2.2%	13 662	1.8%	13 630	1.8%	698 128	94.1%	741 527	100.0%	(1 871)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 910	2.5%	3 620	2.3%	4 163	2.6%	145 958	92.6%	157 651	21.3%	(71)	-	-	-
Commercial	6 091	4.0%	4 119	2.7%	3 261	2.2%	137 281	91.1%	150 753	20.3%	(412)	(.3%)	-	-
Households	6 106	1.4%	5 922	1.4%	6 206	1.4%	414 889	95.8%	433 123	58.4%	(1 388)	(.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 107	2.2%	13 662	1.8%	13 630	1.8%	698 128	94.1%	741 527	100.0%	(1 871)	(.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 670	100.0%	-	-	0	-	-	-	1 670	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 670	100.0%	-	-	0	-	-	-	1 670	100.0%

Contact Details

Municipal Manager	Mr K T M SIGIDI	015 962 7593
Chief Financial Officer	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 554 993	427 654	27,5%	340 580	21,9%	768 234	49,4%	325 865	57,3%	4,5%
Exchange Revenue										
Service charges - Electricity	619 883	152 725	24,6%	115 592	18,6%	268 317	43,3%	100 214	47,7%	15,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	16 638	8 085	48,6%	4 085	24,6%	12 170	73,1%	4 054	53,3%	8%
Sale of Goods and Rendering of Services	2 876	263	9,2%	220	7,7%	484	16,8%	957	119,9%	(77,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 748	3 854	30,2%	4 067	31,9%	7 921	62,1%	3 457	13,8%	17,6%
Interest earned from Current and Non Current Assets	4 398	1 055	24,0%	372	8,5%	1 428	32,5%	666	30,7%	(44,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	116	32	28,0%	32	28,0%	65	55,9%	32	-	-
Rental from Fixed Assets	432	552	127,7%	246	56,9%	797	184,6%	77	42,5%	217,9%
Licence and permits	285	50	17,6%	58	20,4%	108	38,0%	72	-	(19,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190 229	1 548	8%	2 599	1,4%	4 147	2,2%	1 424	4,8%	82,6%
Non-Exchange Revenue										
Property rates	132 051	32 819	24,9%	32 955	25,0%	65 774	49,8%	31 318	50,9%	5,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 991	628	12,6%	377	7,6%	1 005	20,1%	589	23,1%	(36,0%)
Licences or permits	3 810	983	25,8%	1 047	27,5%	2 030	53,3%	959	47,8%	9,2%
Transfer and subsidies - Operational	529 842	218 240	41,2%	171 757	32,4%	389 998	73,6%	175 270	75,4%	(2,0%)
Interest	36 896	6 819	18,6%	6 965	19,0%	13 783	37,6%	6 776	-	2,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	207	-	207	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 362 362	313 897	23,0%	348 995	25,6%	662 892	48,7%	357 738	53,8%	(2,4%)
Employee related costs	400 677	94 173	23,5%	120 885	30,2%	215 057	53,7%	105 358	57,8%	14,7%
Remuneration of councillors	34 781	7 402	21,3%	7 439	21,4%	14 842	42,7%	8 403	47,2%	(11,5%)
Bulk purchases - electricity	415 335	114 128	27,5%	72 626	17,5%	186 753	45,0%	97 835	49,0%	(25,8%)
Inventory consumed	53 263	10 369	19,5%	11 621	21,8%	21 990	41,3%	9 858	71,0%	17,9%
Debt impairment	38 231	-	-	43 911	114,9%	43 911	114,9%	25 526	33,0%	72,0%
Depreciation and amortisation	167 185	30 562	18,3%	30 854	18,5%	61 416	36,7%	37 950	47,5%	(18,7%)
Interest	20 058	59	3%	1 952	9,7%	2 011	10,0%	0	-	39 042 420,0%
Contracted services	165 910	39 170	23,6%	45 558	27,5%	84 728	51,1%	62 548	79,3%	(27,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 878	289	7,4%	231	6,0%	520	13,4%	825	-	(72,0%)
Operational costs	63 045	17 746	28,1%	13 918	22,1%	31 664	50,2%	9 435	45,6%	47,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	192 631	113 757	-	(8 415)	-	105 342	-	(31 874)	-	-
Transfers and subsidies - capital (monetary allocations)	121 018	28 207	23,3%	42 564	35,2%	70 771	58,5%	50 868	78,7%	(16,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	313 649	141 964	-	34 149	-	176 113	-	18 994	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	313 649	141 964	-	34 149	-	176 113	-	18 994	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	313 649	141 964	-	34 149	-	176 113	-	18 994	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	313 649	141 964	-	34 149	-	176 113	-	18 994	-	-

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	272 155	63 586	23,4%	58 126	21,4%	121 713	44,7%	67 408	45,0%	(13,8%)	
National Government	121 018	28 800	23,8%	31 731	26,2%	60 530	50,0%	37 693	58,3%	(15,8%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	121 018	28 800	23,8%	31 731	26,2%	60 530	50,0%	37 693	58,3%	(15,8%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	151 137	34 787	23,0%	26 396	17,5%	61 183	40,5%	29 716	37,2%	(11,2%)	
Capital Expenditure Functional	272 155	65 866	24,2%	57 812	21,2%	123 679	45,4%	68 186	46,2%	(15,2%)	
Municipal governance and administration	31 471	5 551	17,6%	4 289	13,6%	9 839	31,3%	1 172	43,2%	266,0%	
Executive and Council	-	-	-	-	-	-	-	4	,1%	(100,0%)	
Finance and administration	31 471	5 551	17,6%	4 289	13,6%	9 839	31,3%	1 168	95,5%	267,1%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	2 240	790	35,2%	431	19,2%	1 220	54,5%	1 216	44,5%	(64,6%)	
Community and Social Services	-	-	-	396	-	396	-	-	14,5%	(100,0%)	
Sport And Recreation	2 240	790	35,2%	34	1,5%	824	36,8%	1 216	55,1%	(97,2%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	178 143	54 783	30,8%	43 861	24,6%	98 644	55,4%	54 561	52,2%	(19,6%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	178 143	54 783	30,8%	43 861	24,6%	98 644	55,4%	54 561	52,2%	(19,6%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	60 301	4 743	7,9%	9 232	15,3%	13 975	23,2%	11 237	33,1%	(17,8%)	
Energy sources	57 231	4 743	8,3%	9 232	16,1%	13 975	24,4%	11 237	32,4%	(17,8%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	3 070	-	-	-	-	-	-	-	57,8%	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	1 500 455	467 929	31,2%	422 747	28,2%	890 676	59,4%	382 572	66,1%	10,5%	
Property rates	120 166	26 994	22,5%	34 335	28,6%	61 328	51,0%	36 782	72,3%	(6,7%)	
Service charges	579 234	129 591	22,4%	140 980	24,3%	270 571	46,7%	147 227	63,4%	(4,2%)	

Other revenue	130 500	10 292	7.9%	16 173	12.4%	26 465	20.3%	3 530	14.8%	358.2%
Transfers and Subsidies - Operational	529 842	219 562	41.4%	172 476	32.6%	392 038	74.0%	172 900	74.8%	(.2%)
Transfers and Subsidies - Capital	121 018	49 434	40.8%	34 744	28.7%	84 178	69.6%	20 004	87.3%	73.7%
Interest	19 696	32 057	162.8%	24 039	122.0%	56 096	284.8%	2 129	28.9%	1 028.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 207 728)	(448 501)	37.1%	(245 646)	20.3%	(694 147)	57.5%	(288 843)	74.1%	(15.0%)
Suppliers and employees	(1 207 728)	(448 501)	37.1%	(245 640)	20.3%	(694 141)	57.5%	(288 843)	74.1%	(15.0%)
Finance charges	(0)	-	-	(6)	86 000.0%	(6)	86 000.0%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	292 727	19 427	6.6%	177 101	60.5%	196 528	67.1%	93 729	45.3%	88.9%
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	(272 155)	(103 141)	37.9%	(58 192)	21.4%	(161 333)	59.3%	(69 894)	51.5%	(16.7%)
Capital assets	(272 155)	(103 141)	37.9%	(58 192)	21.4%	(161 333)	59.3%	(69 894)	51.5%	(16.7%)
Net Cash from(used) Investing Activities	(272 155)	(103 141)	37.9%	(58 192)	21.4%	(161 333)	59.3%	(69 894)	51.5%	(16.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 573	(83 714)	(406.9%)	118 909	578.0%	35 195	171.1%	23 835	(7.8%)	398.9%
Cash/cash equivalents at the year begin:	40 168	19 475	48.5%	(72 252)	(179.9%)	19 475	48.5%	(12 956)	55.8%	457.7%
Cash/cash equivalents at the year end:	60 741	(72 252)	(119.0%)	46 657	76.8%	46 657	76.8%	10 880	15.4%	328.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 412	20.1%	13 649	8.5%	2 850	1.8%	112 357	69.7%	161 268	26.5%	(14)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 953	4.0%	3 804	1.9%	3 440	1.7%	183 856	92.4%	199 053	32.7%	(119)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 241	3.1%	594	1.5%	523	1.3%	37 747	94.1%	40 104	6.6%	(159)	(.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 709	1.8%	3 662	1.8%	3 633	1.8%	196 162	94.7%	207 166	34.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 275	100.0%	1 275	2%	(15)	(1.1%)	-	-
Total By Income Source	45 315	7.4%	21 709	3.6%	10 446	1.7%	531 397	87.3%	608 867	100.0%	(307)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 817	5.0%	4 278	4.4%	1 588	1.6%	86 565	89.0%	97 247	16.0%	-	-	-	-
Commercial	32 358	14.1%	12 245	5.3%	4 965	2.2%	180 303	78.4%	229 871	37.8%	-	-	-	-
Households	8 139	2.9%	5 186	1.8%	3 894	1.4%	264 529	93.9%	281 749	46.3%	(307)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	45 315	7.4%	21 709	3.6%	10 446	1.7%	531 397	87.3%	608 867	100.0%	(307)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36 367	38.6%	19 190	20.3%	-	-	38 765	41.1%	94 322	89.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 493	14.0%	917	8.6%	9	.1%	8 276	77.4%	10 695	10.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37 860	36.1%	20 107	19.1%	9	-	47 041	44.8%	105 017	100.0%

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Chief Financial Officer	Mr N.G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	655 349	236 793	36,1%	52 770	8,1%	289 564	44,2%	189 081	64,7%	(72,1%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 318	1 600	30,1%	1 589	29,9%	3 190	60,0%	1 413	46,1%	12,5%
Sale of Goods and Rendering of Services	47 427	629	1,3%	11 147	23,5%	11 776	24,8%	(1 677)	(6,8%)	(764,6%)
Agency services	5 396	1 358	25,2%	1 246	23,1%	2 604	48,3%	1 562	39,2%	(20,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 101	676	32,2%	706	33,6%	1 382	65,8%	(375)	15,5%	(288,1%)
Interest earned from Current and Non Current Assets	12 870	1 061	8,2%	-	-	1 061	8,2%	27 578	187,4%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	420	88	20,9%	20 915	4 984,2%	21 002	5 005,1%	178	76,6%	11 651,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	(3 393)	-	(100,0%)
Non-Exchange Revenue										
Property rates	39 066	10 416	26,7%	10 101	25,9%	20 517	52,5%	9 739	52,0%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 350	221	16,4%	332	24,6%	554	41,0%	459	100,9%	(27,7%)
Licences or permits	6 501	1 710	26,3%	1 165	17,9%	2 875	44,2%	2 166	34,4%	(46,2%)
Transfer and subsidies - Operational	519 025	214 548	41,3%	990	,2%	215 539	41,5%	149 780	64,9%	(99,3%)
Interest	15 874	4 484	28,2%	4 580	28,9%	9 064	57,1%	1 650	70,2%	177,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 600	154 901	28,4%	112 155	20,6%	267 057	48,9%	118 465	51,8%	(5,3%)
Employee related costs	173 224	40 585	23,4%	41 631	24,0%	82 216	47,5%	38 841	47,1%	7,2%
Remuneration of councillors	32 742	7 531	23,0%	7 527	23,0%	15 058	46,0%	8 341	48,3%	(9,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 196	2 761	22,6%	2 355	19,3%	5 116	41,9%	3 154	45,3%	(25,3%)
Debt impairment	14 042	-	-	-	-	-	-	290	4,9%	(100,0%)
Depreciation and amortisation	80 093	16 538	20,6%	(12 214)	(15,2%)	4 325	5,4%	6 143	39,7%	(298,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	145 894	55 793	38,2%	49 524	33,9%	105 317	72,2%	37 690	63,2%	31,4%
Transfers and subsidies	13 292	5 147	38,7%	3 043	22,9%	8 189	61,6%	1 724	41,4%	76,4%
Irrecoverable debts written off	-	883	-	912	-	1 795	-	-	-	(100,0%)
Operational costs	74 120	25 663	34,6%	19 379	26,1%	45 042	60,8%	22 281	59,2%	(13,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	109 748	81 892	-	(59 385)	-	22 507	-	70 616	-	-
Transfers and subsidies - capital (monetary allocations)	111 521	15 016	13,5%	38 720	34,7%	53 736	48,2%	43 939	66,7%	(11,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	221 269	96 908		(20 664)		76 243		114 554		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	221 269	96 908		(20 664)		76 243		114 554		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	221 269	96 908		(20 664)		76 243		114 554		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	221 269	96 908		(20 664)		76 243		114 554		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	223 619	66 257	29,6%	76 768	34,3%	143 025	64,0%	45 791	69,1%	67,6%
National Government	108 519	12 599	11,6%	38 106	35,1%	50 704	46,7%	17 673	93,5%	115,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	108 519	12 599	11,6%	38 106	35,1%	50 704	46,7%	17 673	93,5%	115,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	115 100	53 658	46,6%	38 663	33,6%	92 321	80,2%	28 117	46,8%	37,5%
Capital Expenditure Functional	223 119	66 257	29,7%	76 768	34,4%	143 025	64,1%	45 791	69,1%	67,6%
Municipal governance and administration	25 500	8 806	34,5%	12 755	50,0%	21 561	84,6%	6 995	40,3%	82,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	25 500	8 806	34,5%	12 755	50,0%	21 561	84,6%	6 995	40,3%	82,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	36 117	6 183	17,1%	10 166	28,1%	16 349	45,3%	4 171	86,8%	143,8%
Community and Social Services	13 000	4 210	32,4%	5 473	42,1%	9 684	74,5%	-	52,6%	(100,0%)
Sport And Recreation	22 317	1 973	8,8%	4 693	21,0%	6 666	29,9%	4 171	103,6%	12,5%
Public Safety	800	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	150 889	50 895	33,7%	51 273	34,0%	102 168	67,7%	31 932	76,3%	60,6%
Planning and Development	6 200	3 290	53,1%	-	-	3 290	53,1%	870	33,3%	(100,0%)
Road Transport	144 689	47 605	32,9%	51 273	35,4%	98 878	68,3%	31 062	77,2%	65,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 613	373	3,5%	2 574	24,3%	2 947	27,8%	2 693	52,7%	(4,4%)
Energy sources	9 613	373	3,9%	2 574	26,8%	2 947	30,7%	2 693	65,5%	(4,4%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	749 856	280 203	37,4%	52 623	7,0%	332 826	44,4%	247 953	73,9%	(78,8%)
Property rates	14 180	3 228	22,8%	3 836	27,1%	7 065	49,8%	3 531	29,3%	8,6%
Service charges	1 862	629	33,8%	631	33,9%	1 260	67,7%	602	38,5%	4,8%

Other revenue	90 399	1 675	1,9%	36 536	40,4%	38 212	42,3%	23 813	34,1%	53,4%
Transfers and Subsidies - Operational	519 025	233 670	45,0%	11 619	2,2%	245 290	47,3%	193 694	83,9%	(94,0%)
Transfers and Subsidies - Capital	111 521	41 000	36,8%	-	-	41 000	36,8%	25 732	76,6%	(100,0%)
Interest	12 870	-	-	-	-	-	-	580	13,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(440 074)	(102 110)	23,2%	(80 120)	18,2%	(182 231)	41,4%	(121 020)	49,8%	(33,8%)
Suppliers and employees	(440 074)	(102 110)	23,2%	(80 120)	18,2%	(182 231)	41,4%	(121 020)	49,8%	(33,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	309 782	178 093	57,5%	(27 497)	(8,9%)	150 595	48,6%	126 933	103,3%	(121,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(223 119)	(82 714)	37,1%	(87 624)	39,3%	(170 338)	76,3%	(65 081)	78,9%	34,6%
Capital assets	(223 119)	(82 714)	37,1%	(87 624)	39,3%	(170 338)	76,3%	(65 081)	78,9%	34,6%
Net Cash from/(used) Investing Activities	(223 119)	(82 714)	37,1%	(87 624)	39,3%	(170 338)	76,3%	(65 081)	78,9%	34,6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	86 663	95 379	110,1%	(115 121)	(132,8%)	(19 743)	(22,8%)	61 853	139,9%	(286,1%)
Cash/cash equivalents at the year begin:	96 354	148 455	154,1%	243 739	253,0%	148 455	154,1%	339 739	103,2%	(28,3%)
Cash/cash equivalents at the year end:	183 017	243 739	133,2%	128 617	70,3%	128 617	70,3%	401 591	117,9%	(68,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 377	2,1%	2 914	1,8%	2 835	1,7%	155 547	94,5%	164 673	66,8%	(79 349)	(48,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	535	2,3%	475	2,0%	455	2,0%	21 795	93,7%	23 261	9,4%	(10 510)	(45,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 770	3,0%	1 749	3,0%	1 722	3,0%	52 857	91,0%	58 097	23,6%	(122 064)	(210,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	3,7%	12	2,0%	10	1,6%	583	92,7%	629	3%	(9 165)	(1 456,9%)	-	-
Total By Income Source	5 706	2,3%	5 151	2,1%	5 021	2,0%	230 783	93,6%	246 660	100,0%	(221 087)	(89,6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 324	1,7%	2 295	1,7%	2 258	1,7%	128 139	94,9%	135 016	54,7%	(4 819)	(3,6%)	-	-
Commercial	855	4,7%	515	2,8%	487	2,7%	16 472	89,9%	18 328	7,4%	(20 486)	(111,8%)	-	-
Households	2 527	2,7%	2 341	2,5%	2 276	2,4%	86 172	92,3%	93 316	37,8%	(195 781)	(209,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 706	2,3%	5 151	2,1%	5 021	2,0%	230 783	93,6%	246 660	100,0%	(221 087)	(89,6%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	182	9,8%	0	-	-	-	1 670	90,2%	1 852	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	182	9,8%	0	-	-	-	1 670	90,2%	1 852	100,0%

Contact Details

Municipal Manager	Mr Risenga Richard Shilenge	015 851 0110
Chief Financial Officer	Ms Nyeteli Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 539 032	813 002	32,0%	690 789	27,2%	1 503 791	59,2%	621 683	63,4%	11,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	760 132	96 997	12,8%	96 592	12,7%	193 589	25,5%	88 462	30,3%	9,2%
Service charges - Waste Water Management	26	10	37,4%	10	38,4%	20	75,8%	8	105,1%	17,5%
Service charges - Waste Management	635	101	16,0%	111	17,5%	212	33,5%	167	79,8%	(33,4%)
Sale of Goods and Rendering of Services	3 111	363	11,7%	504	16,2%	867	27,9%	775	92,3%	(35,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	46 120	7 832	17,0%	6 018	13,0%	13 850	30,0%	7 934	53,5%	(24,2%)
Interest earned from Receivables	113 750	34 167	30,0%	33 831	29,7%	67 998	59,8%	27 467	61,3%	23,2%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	2 311	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	0	54,3%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	330	108	32,8%	52	15,9%	161	48,7%	74	47,5%	(28,9%)
Transfer and subsidies - Operational	1 612 617	673 423	41,8%	553 671	34,3%	1 227 094	76,1%	496 796	73,8%	11,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 988 229	390 758	19,7%	407 651	20,5%	798 410	40,2%	405 405	36,2%	8%
Employee related costs	808 707	205 691	25,4%	206 479	25,5%	412 170	51,0%	197 797	46,9%	4,4%
Remuneration of councillors	16 793	4 081	24,3%	3 920	23,3%	8 001	47,6%	4 186	39,5%	(6,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	236 795	20 098	8,5%	30 304	12,8%	50 402	21,3%	(10 565)	2,5%	(386,8%)
Debt impairment	208 600	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	185 377	42 809	23,1%	42 809	23,1%	85 619	46,2%	36 305	39,6%	17,9%
Interest	1	-	-	-	-	-	-	-	-	-
Contracted services	332 920	76 249	22,9%	77 020	23,1%	153 270	46,0%	130 670	48,2%	(41,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 215	-	-	-	-	-	-	-	-	-
Operational costs	193 719	41 830	21,6%	47 118	24,3%	88 948	45,9%	47 011	44,4%	2%
Losses on disposal of Assets	102	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	550 803	422 244	-	283 138	-	705 381	-	216 279	-	-
Transfers and subsidies - capital (monetary allocations)	667 748	239 145	35,8%	174 608	26,1%	413 753	62,0%	116 458	31,9%	49,9%
Transfers and subsidies - capital (in-kind)	4 956	-	-	-	-	-	-	436	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	1 223 507	661 388		457 746		1 119 134		333 172		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 223 507	661 388		457 746		1 119 134		333 172		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 223 507	661 388		457 746		1 119 134		333 172		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 223 507	661 388		457 746		1 119 134		333 172		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	786 704	211 707	26,9%	170 421	21,7%	382 128	48,6%	210 484	40,6%	(19,0%)
National Government	667 748	207 952	31,1%	151 856	22,7%	359 808	53,9%	172 281	41,9%	(11,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	667 748	207 952	31,1%	151 856	22,7%	359 808	53,9%	172 281	41,9%	(11,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118 956	3 755	3,2%	18 565	15,6%	22 320	18,8%	38 203	35,7%	(51,4%)
Capital Expenditure Functional	786 704	211 707	26,9%	170 421	21,7%	382 128	48,6%	210 484	40,6%	(19,0%)
Municipal governance and administration	43 202	16	-	61	,1%	77	,2%	24 380	37,8%	(99,8%)
Executive and Council	30	-	-	-	-	-	-	-	136,0%	-
Finance and administration	41 383	16	-	61	,1%	77	,2%	24 380	38,5%	(99,8%)
Internal audit	1 789	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 207	-	-	-	-	-	-	469	78,6%	(100,0%)
Community and Social Services	377	-	-	-	-	-	-	469	78,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 830	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 234	1 705	11,2%	-	-	1 705	11,2%	3 799	28,4%	(100,0%)
Planning and Development	2 895	1 705	58,9%	-	-	1 705	58,9%	3 799	137,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	12 339	-	-	-	-	-	-	-	-	-
Trading Services	723 060	209 986	29,0%	170 360	23,6%	380 346	52,6%	181 835	41,1%	(6,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	721 860	209 986	29,1%	170 360	23,6%	380 346	52,7%	170 155	38,4%	,1%
Waste Water Management	1 200	-	-	-	-	-	-	11 680	82,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	2 666 778	1 055 910	39,6%	720 938	27,0%	1 776 848	66,6%	854 317	69,6%	(15,6%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	191 062	15 060	7,9%	17 619	9,2%	32 679	17,1%	20 630	26,0%	(14,6%)	

Other revenue	149 127	2 283	1.5%	4 502	3.0%	6 785	4.5%	116 435	79.2%	(96.1%)
Transfers and Subsidies - Operational	1 612 722	997 211	61.8%	664 982	41.2%	1 662 193	103.1%	675 019	98.1%	(1.5%)
Transfers and Subsidies - Capital	667 748	33 525	5.0%	30 000	4.5%	63 525	9.5%	34 300	11.3%	(12.5%)
Interest	46 120	7 832	17.0%	3 834	8.3%	11 666	25.3%	7 934	37.8%	(51.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 554 672)	(225 975)	14.5%	(207 241)	13.3%	(433 215)	27.9%	(299 325)	28.3%	(30.8%)
Suppliers and employees	(1 554 671)	(225 975)	14.5%	(207 241)	13.3%	(433 215)	27.9%	(299 325)	28.3%	(30.8%)
Finance charges	(1)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	1 112 107	829 935	74.6%	513 697	46.2%	1 343 633	120.8%	554 992	131.8%	(7.4%)
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	(708 034)	(268 683)	37.9%	(185 777)	26.2%	(454 461)	64.2%	(265 550)	54.4%	(30.0%)
Capital assets	(708 034)	(268 683)	37.9%	(185 777)	26.2%	(454 461)	64.2%	(265 550)	54.4%	(30.0%)
Net Cash from(used) Investing Activities	(708 034)	(268 683)	37.9%	(185 777)	26.2%	(454 461)	64.2%	(265 550)	54.4%	(30.0%)
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	404 073	561 252	138.9%	327 920	81.2%	889 172	220.1%	289 442	318.5%	13.3%
Cash/cash equivalents at the year begin:	420 928	64 860	15.4%	628 496	149.3%	64 860	15.4%	1 157 276	232.4%	(45.7%)
Cash/cash equivalents at the year end:	825 001	628 496	76.2%	956 417	115.9%	956 417	115.9%	1 444 833	281.9%	(33.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 109	1.9%	45 056	1.9%	46 379	1.9%	2 289 104	94.4%	2 425 649	81.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 637	1.5%	1 575	1.4%	1 548	1.4%	106 027	95.7%	110 786	3.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 354	3.0%	12 141	2.9%	11 956	2.9%	380 129	91.3%	416 579	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	13 971	100.0%	13 971	.5%	-	-	-	-
Total By Income Source	59 100	2.0%	58 772	2.0%	59 882	2.0%	2 789 232	94.0%	2 966 985	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 788	3.7%	4 401	4.3%	3 370	3.3%	91 642	88.8%	103 200	3.5%	-	-	-	-
Commercial	5 015	1.9%	5 442	2.1%	5 251	2.0%	244 601	94.0%	260 308	8.8%	-	-	-	-
Households	50 296	1.9%	48 929	1.9%	51 261	2.0%	2 452 989	94.2%	2 603 476	87.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	59 100	2.0%	58 772	2.0%	59 882	2.0%	2 789 232	94.0%	2 966 985	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	5 124	3.1%	0	-	-	-	160 788	96.9%	165 911	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 124	3.1%	0	-	-	-	160 788	96.9%	165 911	100.0%

Contact Details

Municipal Manager	Mr Zwannda Norman Kutama	015 960 2009
Chief Financial Officer	Ms Masana Chauke	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	417 212	184 279	44,2%	99 138	23,8%	283 417	67,9%	102 729	61,0%	(3,5%)
Exchange Revenue										
Service charges - Electricity	61 323	9 971	16,3%	10 442	17,0%	20 413	33,3%	12 369	37,3%	(15,6%)
Service charges - Water	-	-	-	3	-	3	-	266	-	(98,8%)
Service charges - Waste Water Management	-	3	-	4	-	7	-	3	-	73,7%
Service charges - Waste Management	3 250	587	18,1%	673	20,7%	1 260	38,8%	532	34,2%	26,6%
Sale of Goods and Rendering of Services	395	477	120,7%	66	16,7%	543	137,5%	591	168,9%	(88,8%)
Agency services	150	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 201	604	50,3%	611	50,9%	1 214	101,1%	565	61,9%	8,1%
Interest earned from Current and Non Current Assets	11 550	77	,7%	245	2,1%	322	2,8%	3 210	63,7%	(92,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 593	260	16,3%	217	13,6%	477	29,9%	262	57,6%	(17,4%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	5 476	174	3,2%	290	5,3%	463	8,5%	236	11,3%	22,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 525	0	-	-	-	0	-	-	-	-
Non-Exchange Revenue										
Property rates	76 395	67 249	88,0%	2 723	3,6%	69 972	91,6%	1 899	17,6%	43,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 287	129	5,6%	79	3,4%	208	9,1%	124	8,1%	(36,4%)
Licences or permits	-	334	-	600	-	933	-	713	-	(15,8%)
Transfer and subsidies - Operational	249 480	103 989	41,7%	82 695	33,1%	186 684	74,8%	81 555	74,0%	1,4%
Interest	1 587	426	26,8%	490	30,9%	916	57,7%	403	47,9%	21,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	400 488	84 639	21,1%	87 271	21,8%	171 909	42,9%	57 171	31,8%	52,6%
Employee related costs	151 448	36 904	24,4%	36 567	24,1%	73 471	48,5%	11 701	32,5%	212,5%
Remuneration of councillors	22 966	4 722	20,6%	4 838	21,1%	9 560	41,6%	1 784	28,8%	171,2%
Bulk purchases - electricity	67 275	13 003	19,3%	16 108	23,9%	29 111	43,3%	17 058	54,9%	(5,6%)
Inventory consumed	2 651	691	26,1%	297	11,2%	988	37,3%	1 616	54,5%	(81,6%)
Debt impairment	17 483	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 988	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	42 645	12 161	28,5%	11 373	26,7%	23 534	55,2%	9 736	36,1%	16,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	61 031	17 158	28,1%	18 087	29,6%	35 245	57,7%	15 277	44,1%	18,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 724	99 641	-	11 867	-	111 508	-	45 558	-	-
Transfers and subsidies - capital (monetary allocations)	70 241	21 420	30,5%	11 343	16,1%	32 763	46,6%	-	12,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	86 965	121 061		23 210		144 271		45 558		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	86 965	121 061		23 210		144 271		45 558		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	86 965	121 061		23 210		144 271		45 558		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	86 965	121 061		23 210		144 271		45 558		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	86 965	20 590	23,7%	17 859	20,5%	38 449	44,2%	24 348	39,7%	(26,7%)	
National Government	67 565	15 671	23,2%	14 831	22,0%	30 502	45,1%	24 318	44,6%	(39,0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	67 565	15 671	23,2%	14 831	22,0%	30 502	45,1%	24 318	44,6%	(39,0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	19 400	4 919	25,4%	3 028	15,6%	7 947	41,0%	30	4,3%	9 997,2%	
Capital Expenditure Functional	86 965	20 590	23,7%	17 859	20,5%	38 449	44,2%	24 348	39,7%	(26,7%)	
Municipal governance and administration	5 700	1 733	30,4%	86	1,5%	1 819	31,9%	30	1,1%	187,0%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	5 700	1 733	30,4%	86	1,5%	1 819	31,9%	30	1,1%	187,0%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	69 065	17 171	24,9%	14 831	21,5%	32 002	46,3%	24 318	44,3%	(39,0%)	
Planning and Development	53 348	16 274	30,5%	13 716	25,7%	29 990	56,2%	15 952	41,6%	(14,0%)	
Road Transport	15 717	897	5,7%	1 116	7,1%	2 013	12,8%	8 366	53,2%	(86,7%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	12 200	1 687	13,8%	2 942	24,1%	4 628	37,9%	-	10,4%	(100,0%)	
Energy sources	12 200	1 687	13,8%	2 942	24,1%	4 628	37,9%	-	11,2%	(100,0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	439 563	56 459	12,8%	307 262	69,9%	363 722	82,7%	224 572	84,7%	36,8%
Property rates	29 030	5 613	19,3%	937	3,2%	6 551	22,6%	689	3,8%	36,1%
Service charges	63 465	8 370	13,2%	9 664	15,2%	18 034	28,4%	11 411	32,5%	(15,3%)

Other revenue	15 796	(93 751)	(593.5%)	103 754	656.9%	10 003	63.3%	107 421	880.1%	(3.4%)
Transfers and Subsidies - Operational	249 480	105 055	42.1%	182 566	73.2%	287 621	115.3%	82 457	76.2%	121.4%
Transfers and Subsidies - Capital	70 241	31 063	44.2%	10 200	14.5%	41 263	58.7%	21 000	54.8%	(51.4%)
Interest	11 550	109	.9%	141	1.2%	251	2.2%	1 594	21.4%	(91.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(345 366)	(237 996)	68.9%	(221 821)	64.2%	(459 817)	133.1%	(159 943)	88.0%	38.7%
Suppliers and employees	(345 366)	(237 996)	68.9%	(221 821)	64.2%	(459 817)	133.1%	(159 943)	88.0%	38.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 197	(181 537)	(192.7%)	85 441	90.7%	(96 096)	(102.0%)	64 630	70.3%	32.2%
Cash Flow from Investing Activities										
Receipts	2 000	(198)	(9.9%)	(78)	(3.9%)	(276)	(13.8%)	(220)	-	(64.6%)
Proceeds on disposal of PPE	2 000	0	-	-	-	0	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(198)	-	(78)	-	(276)	-	(220)	-	(64.6%)
Payments	(86 965)	(20 590)	23.7%	(17 859)	20.5%	(38 449)	44.2%	(24 348)	39.7%	(26.7%)
Capital assets	(86 965)	(20 590)	23.7%	(17 859)	20.5%	(38 449)	44.2%	(24 348)	39.7%	(26.7%)
Net Cash from/(used) Investing Activities	(84 965)	(20 788)	24.5%	(17 937)	21.1%	(38 725)	45.6%	(24 568)	40.2%	(27.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 232	(202 325)	(2 191.6%)	67 505	731.2%	(134 821)	(1 460.4%)	40 062	543.6%	68.5%
Cash/cash equivalents at the year begin:	186 025	103 454	55.6%	(99 747)	(53.6%)	103 454	55.6%	171 787	94.2%	(158.1%)
Cash/cash equivalents at the year end:	195 256	(99 747)	(51.1%)	(32 243)	(16.5%)	(32 243)	(16.5%)	211 848	104.8%	(115.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	2	-	-	-	20 823	100.0%	20 825	12.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	608	1.7%	636	1.8%	1 232	3.5%	32 299	92.9%	34 776	21.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	496	.7%	2 261	3.0%	441	.6%	72 199	95.8%	75 397	45.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	7	.1%	-	-	6 458	99.9%	6 464	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	202	2.0%	215	2.1%	201	2.0%	9 463	93.9%	10 081	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	707	4.7%	398	2.6%	319	2.1%	13 750	90.6%	15 174	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	1.8%	41	1.8%	41	1.8%	2 143	94.6%	2 265	1.4%	-	-	-	-
Total By Income Source	2 055	1.2%	3 560	2.2%	2 234	1.4%	157 133	95.2%	164 982	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	361	.8%	2 089	4.4%	198	.4%	45 272	94.5%	47 921	29.0%	-	-	-	-
Commercial	711	2.8%	485	1.9%	473	1.9%	23 861	93.5%	25 531	15.5%	-	-	-	-
Households	982	1.1%	986	1.1%	1 563	1.7%	88 000	96.1%	91 531	55.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 055	1.2%	3 560	2.2%	2 234	1.4%	157 133	95.2%	164 982	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	837	37.9%	-	-	1 374	62.1%	-	-	2 211	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	837	37.9%	-	-	1 374	62.1%	-	-	2 211	100.0%

Contact Details

Municipal Manager	Mr Ramothwala	015 505 7163
Chief Financial Officer	Ms MulaTwa	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLÉ (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	297 620	113 502	38,1%	86 428	29,0%	199 930	67,2%	32 518	70,0%	165,8%
Exchange Revenue										
Service charges - Electricity	14 201	2 960	20,8%	3 055	21,5%	6 015	42,4%	3 006	43,8%	1,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	985	334	33,9%	334	33,9%	668	67,9%	(79)	5,4%	(521,9%)
Sale of Goods and Rendering of Services	1 308	5	,4%	4	,3%	10	,7%	16 373	2 021,4%	(100,0%)
Agency services	513	97	18,8%	92	17,9%	188	36,7%	137	9,3%	(33,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	725	163	22,5%	161	22,2%	324	44,7%	160	18,8%	,5%
Interest earned from Current and Non Current Assets	16 696	2 494	14,9%	2 793	16,7%	5 288	31,7%	(75 174)	41,4%	(103,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	58	24,0%	57	23,7%	115	47,7%	45	40,8%	27,2%
Licence and permits	14 450	2 007	13,9%	3 204	22,2%	5 211	36,1%	2 554	18,5%	25,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	252	217	86,4%	196	78,0%	414	164,3%	33	10,5%	498,2%
Non-Exchange Revenue										
Property rates	39 268	25 810	65,7%	1 986	5,1%	27 795	70,8%	3 108	80,4%	(36,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	147	1	,4%	22	14,9%	23	15,3%	53	2,0%	(58,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	207 339	79 047	38,1%	74 187	35,8%	153 234	73,9%	81 986	74,4%	(9,5%)
Interest	1 496	310	20,7%	337	22,5%	646	43,2%	317	46,1%	6,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	285 311	53 609	18,8%	96 833	33,9%	150 443	52,7%	64 976	47,7%	49,0%
Employee related costs	121 240	28 774	23,7%	31 450	25,9%	60 224	49,7%	17 962	46,6%	75,1%
Remuneration of councillors	16 414	3 554	21,7%	3 554	21,7%	7 108	43,3%	4 014	43,1%	(11,5%)
Bulk purchases - electricity	15 183	4 617	30,4%	3 169	20,9%	7 786	51,3%	3 483	58,3%	(9,0%)
Inventory consumed	6 411	1 073	16,7%	1 768	27,6%	2 841	44,3%	1 397	41,9%	26,5%
Debt impairment	2 359	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 656	-	-	11 242	51,9%	11 242	51,9%	5 508	52,3%	104,1%
Interest	2 551	3	,1%	3	,1%	6	,2%	2	,3%	37,8%
Contracted services	61 205	8 825	14,4%	18 598	30,4%	27 423	44,8%	20 101	48,2%	(7,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	548	93	16,9%	13 682	2 498,7%	13 775	2 515,6%	35	8,4%	39 130,6%
Operational costs	37 744	6 671	17,7%	13 367	35,4%	20 038	53,1%	12 474	53,3%	7,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 309	59 892	-	(10 405)	-	49 487	-	(32 457)	-	-
Transfers and subsidies - capital (monetary allocations)	52 088	8 263	15,9%	13 301	25,5%	21 564	41,4%	967	2,5%	1 275,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 397	68 155	-	2 896	-	71 051	-	(31 491)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	64 397	68 155	-	2 896	-	71 051	-	(31 491)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 397	68 155	-	2 896	-	71 051	-	(31 491)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 397	68 155	-	2 896	-	71 051	-	(31 491)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	64 397	6 734	10,5%	11 869	18,4%	18 603	28,9%	23 261	44,9%	(49,0%)
National Government	52 088	6 734	12,9%	11 702	22,5%	18 436	35,4%	12 479	42,0%	(6,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 088	6 734	12,9%	11 702	22,5%	18 436	35,4%	12 479	42,0%	(6,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 309	-	-	167	1,4%	167	1,4%	10 782	50,0%	(98,5%)
Capital Expenditure Functional	64 397	6 734	10,5%	11 869	18,4%	18 603	28,9%	23 261	44,9%	(49,0%)
Municipal governance and administration	4 450	-	-	167	3,7%	167	3,7%	750	11,4%	(77,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 450	-	-	167	3,7%	167	3,7%	750	11,4%	(77,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 759	-	-	130	,9%	130	,9%	-	-	(100,0%)
Community and Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 759	-	-	130	1,0%	130	1,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 304	5 865	25,2%	11 571	49,7%	17 437	74,8%	11 053	51,0%	4,7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	23 304	5 865	25,2%	11 571	49,7%	17 437	74,8%	11 053	51,0%	4,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	22 884	869	3,8%	-	-	869	3,8%	11 458	47,1%	(100,0%)
Energy sources	3 800	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	19 084	869	4,6%	-	-	869	4,6%	11 458	52,6%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	638 345	384 117	60,2%	187 684	29,4%	571 800	89,6%	114 878	70,6%	63,4%
Property rates	19 665	848	4,3%	4 630	23,5%	5 477	27,9%	1 074	7,6%	331,1%
Service charges	14 824	426	2,9%	264	1,8%	689	4,6%	161	2,0%	63,5%

Other revenue	16 910	86 706	512.8%	10 494	62.1%	97 200	574.8%	29 967	193.4%	(65.0%)
Transfers and Subsidies - Operational	518 164	271 245	52.3%	155 384	30.0%	426 629	82.3%	61 896	66.3%	151.0%
Transfers and Subsidies - Capital	52 088	22 255	42.7%	14 025	26.9%	36 280	69.7%	20 950	92.6%	(33.1%)
Interest	16 696	2 637	15.8%	2 887	17.3%	5 525	33.1%	830	14.9%	247.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(564 965)	(330 172)	58.4%	(278 280)	49.3%	(608 451)	107.7%	4 675	51.7%	(6 052.4%)
Suppliers and employees	(559 863)	(330 172)	59.0%	(278 280)	49.7%	(608 451)	108.7%	4 675	52.0%	(6 052.4%)
Finance charges	(5 102)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	73 380	53 945	73.5%	(90 596)	(123.5%)	(36 651)	(49.9%)	119 553	140.8%	(175.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(64 397)	(6 734)	10.5%	(11 869)	18.4%	(18 603)	28.9%	(23 261)	44.9%	(49.0%)
Capital assets	(64 397)	(6 734)	10.5%	(11 869)	18.4%	(18 603)	28.9%	(23 261)	44.9%	(49.0%)
Net Cash from(used) Investing Activities	(64 397)	(6 734)	10.5%	(11 869)	18.4%	(18 603)	28.9%	(23 261)	44.9%	(49.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 983	47 211	525.5%	(102 465)	(1 140.6%)	(55 254)	(615.1%)	96 293	594.9%	(206.4%)
Cash/cash equivalents at the year begin:	140 341	132 616	94.5%	179 856	128.2%	132 616	94.5%	219 881	193.4%	(18.2%)
Cash/cash equivalents at the year end:	149 324	179 856	120.4%	77 391	51.8%	77 391	51.8%	316 173	231.2%	(75.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	5 425	100.0%	5 425	3.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 483	100.0%	1 483	8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12	2.4%	12	2.4%	226	44.1%	262	51.2%	512	3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3 230	100.0%	3 230	1.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	98	.5%	88	.5%	82	.5%	17 929	98.5%	18 197	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 008	.7%	663	.4%	422	.3%	149 971	98.6%	152 064	84.1%	-	-	-	-
Total By Income Source	1 119	.6%	762	.4%	730	.4%	178 299	98.6%	180 910	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 119	.6%	762	.4%	730	.4%	178 299	98.6%	180 910	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 119	.6%	762	.4%	730	.4%	178 299	98.6%	180 910	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Chief Financial Officer	Ms Khanyisile Zulu	015 501 2318

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	5 850 979	1 620 326	27,7%	1 470 332	25,1%	3 090 658	52,8%	1 347 716	52,9%	9,1%
Exchange Revenue										
Service charges - Electricity	2 226 730	451 400	20,3%	421 939	18,9%	873 339	39,2%	391 282	38,0%	7,8%
Service charges - Water	424 132	84 206	19,9%	66 732	15,7%	150 938	35,6%	60 596	33,8%	10,1%
Service charges - Waste Water Management	165 527	46 835	28,3%	48 460	29,3%	95 295	57,6%	44 785	58,4%	8,2%
Service charges - Waste Management	159 147	43 559	27,4%	43 647	27,4%	87 206	54,8%	40 095	54,4%	8,9%
Sale of Goods and Rendering of Services	22 289	7 437	33,4%	506	2,3%	7 943	35,6%	5 096	98,0%	(90,1%)
Agency services	35 475	5 777	16,3%	6 295	17,7%	12 071	34,0%	6 025	36,0%	4,5%
Interest	0	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	99 384	18 205	18,3%	18 614	18,7%	36 819	37,0%	20 300	46,3%	(8,3%)
Interest earned from Current and Non Current Assets	52 986	23 466	44,3%	18 557	35,0%	42 023	79,3%	17 370	80,5%	6,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 125	18 248	95,4%	9 193	48,1%	27 441	143,5%	10 116	117,0%	(9,1%)
Licence and permits	16 179	17 324	107,1%	12 145	75,1%	29 469	182,1%	2 173	111,6%	458,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 667	7 502	29,2%	6 337	24,7%	13 840	53,9%	4 536	14,4%	39,7%
Non-Exchange Revenue										
Property rates	669 774	185 487	27,7%	186 515	27,8%	372 002	55,5%	174 497	55,3%	6,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	46 801	5 840	12,5%	3 759	8,0%	9 599	20,5%	7 396	38,4%	(49,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 862 915	690 698	37,1%	613 182	32,9%	1 303 879	70,0%	548 765	72,1%	11,7%
Interest	24 846	14 344	57,7%	14 450	58,2%	28 794	115,9%	14 685	124,6%	(1,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 724 364	1 180 139	20,6%	1 489 242	26,0%	2 669 381	46,6%	1 283 567	52,5%	16,0%
Employee related costs	1 374 637	287 388	20,9%	291 685	21,2%	579 072	42,1%	285 493	40,8%	2,2%
Remuneration of councillors	66 479	15 802	23,8%	15 819	23,8%	31 621	47,6%	41 468	109,8%	(61,9%)
Bulk purchases - electricity	1 469 753	288 177	19,6%	395 660	26,9%	683 837	46,5%	169 513	42,1%	133,4%
Inventory consumed	344 497	48 134	14,0%	55 917	16,2%	104 051	30,2%	59 502	43,8%	(6,0%)
Debt impairment	280 169	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	407 814	233 333	57,2%	231 001	56,6%	464 333	113,9%	292 605	150,8%	(21,1%)
Interest	40 124	2 953	7,4%	-	-	2 953	7,4%	-	7,5%	-
Contracted services	1 269 378	204 886	16,1%	403 160	31,8%	608 046	47,9%	323 201	58,3%	24,7%
Transfers and subsidies	60 480	4 063	6,7%	5 133	8,5%	9 196	15,2%	4 999	96,3%	2,7%
Irrecoverable debts written off	-	(233)	-	233	-	0	-	32 577	53,3%	(99,3%)
Operational costs	411 033	95 637	23,3%	90 634	22,1%	186 271	45,3%	74 095	41,4%	22,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	114	-	(100,0%)
Surplus/(Deficit)	126 616	440 187	-	(18 910)	-	421 277	-	64 149	-	-
Transfers and subsidies - capital (monetary allocations)	595 575	95 611	16,1%	192 287	32,3%	287 898	48,3%	202 651	41,8%	(5,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	722 190	535 798		173 377		709 175		266 800		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	722 190	535 798		173 377		709 175		266 800		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	722 190	535 798		173 377		709 175		266 800		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	722 190	535 798		173 377		709 175		266 800		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Capital Revenue and Expenditure											
Source of Finance	716 061	99 404	13,9%	245 584	34,3%	344 988	48,2%	229 306	44,0%	7,1%	
National Government	517 891	83 242	16,1%	164 519	31,8%	247 761	47,8%	177 986	42,2%	(7,6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	517 891	83 242	16,1%	164 519	31,8%	247 761	47,8%	177 986	42,2%	(7,6%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	198 169	16 162	8,2%	81 065	40,9%	97 227	49,1%	51 321	49,5%	58,0%	
Capital Expenditure Functional	716 061	99 404	13,9%	245 584	34,3%	344 988	48,2%	229 306	44,0%	7,1%	
Municipal governance and administration	61 223	2 200	3,6%	18 479	30,2%	20 679	33,8%	7 605	27,9%	143,0%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	61 223	2 200	3,6%	18 479	30,2%	20 679	33,8%	7 605	27,9%	143,0%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	84 832	6 849	8,1%	31 738	37,4%	38 587	45,5%	10 821	21,3%	193,3%	
Community and Social Services	9 917	-	-	3 708	37,4%	3 708	37,4%	481	2,2%	670,4%	
Sport And Recreation	74 915	6 849	9,1%	28 030	37,4%	34 878	46,6%	10 339	27,0%	171,1%	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	122 155	31 310	25,6%	34 768	28,5%	66 078	54,1%	107 877	53,1%	(67,8%)	
Planning and Development	6 000	-	-	-	-	-	-	8 277	47,2%	(100,0%)	
Road Transport	116 155	31 310	27,0%	34 768	29,9%	66 078	56,9%	99 600	53,4%	(65,1%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	447 851	59 044	13,2%	160 600	35,9%	219 644	49,0%	103 004	44,2%	55,9%	
Energy sources	93 586	666	,7%	16 605	17,7%	17 272	18,5%	3 996	8,8%	315,5%	
Water Management	251 403	41 273	16,4%	105 820	42,1%	147 093	58,5%	54 387	44,2%	94,6%	
Waste Water Management	70 940	16 564	23,3%	24 735	34,9%	41 299	58,2%	41 918	93,7%	(41,0%)	
Waste Management	31 922	541	1,7%	13 440	42,1%	13 981	43,8%	2 702	9,7%	397,4%	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	6 098 014	2 031 837	33,3%	1 756 692	28,8%	3 788 529	62,1%	1 705 642	62,1%	3,0%
Property rates	589 401	161 209	27,4%	177 994	30,2%	339 203	57,6%	188 465	58,9%	(5,6%)
Service charges	2 618 473	666 327	25,4%	665 825	25,4%	1 332 152	50,9%	665 407	53,9%	,1%

Other revenue	275 056	85 187	31,0%	85 646	31,1%	170 833	62,1%	40 107	66,3%	113,5%
Transfers and Subsidies - Operational	1 862 915	779 833	41,9%	615 680	33,0%	1 395 513	74,9%	536 194	73,4%	14,8%
Transfers and Subsidies - Capital	595 575	302 664	50,8%	174 056	29,2%	476 720	80,0%	251 688	68,7%	(30,8%)
Interest	156 694	36 617	23,4%	37 491	23,9%	74 108	47,3%	23 780	34,5%	57,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(5 356 342)	(1 282 310)	23,9%	(1 332 783)	24,9%	(2 615 092)	48,8%	(1 204 301)	49,5%	10,7%
Suppliers and employees	(5 260 768)	(1 246 716)	23,7%	(1 327 649)	25,2%	(2 574 365)	48,9%	(1 199 262)	49,1%	10,7%
Finance charges	(38 118)	(31 531)	82,7%	-	-	(31 531)	82,7%	-	84,9%	-
Transfers and grants	(57 456)	(4 063)	7,1%	(5 133)	8,9%	(9 196)	16,0%	(5 039)	101,3%	1,9%
Net Cash from/(used) Operating Activities	741 672	749 527	101,1%	423 910	57,2%	1 173 437	158,2%	501 341	135,5%	(15,4%)
Cash Flow from Investing Activities										
Receipts	192	1	,5%	1	,7%	2	1,2%	3	60,5%	(53,8%)
Proceeds on disposal of PPE	192	1	,5%	1	,7%	2	1,2%	3	60,5%	(53,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(680 258)	(169 934)	25,0%	(267 015)	39,3%	(436 949)	64,2%	(242 317)	54,1%	10,2%
Capital assets	(680 258)	(169 934)	25,0%	(267 015)	39,3%	(436 949)	64,2%	(242 317)	54,1%	10,2%
Net Cash from/(used) Investing Activities	(680 066)	(169 933)	25,0%	(267 014)	39,3%	(436 947)	64,3%	(242 314)	54,1%	10,2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	61 606	579 994	940,8%	156 896	254,7%	736 490	1 195,5%	259 027	1 459,8%	(39,4%)
Cash/cash equivalents at the year begin:	229 950	708 477	308,1%	1 288 071	560,2%	708 477	308,1%	783 782	186,2%	64,3%
Cash/cash equivalents at the year end:	291 556	1 288 071	441,8%	1 444 967	495,6%	1 444 967	495,6%	1 042 809	448,9%	38,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 498	8,5%	8 377	2,7%	7 372	2,4%	268 623	86,4%	310 870	14,6%	(40 641)	(13,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 874	33,7%	16 644	6,2%	9 878	3,7%	150 471	56,4%	266 866	12,5%	(5 848)	(2,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	55 907	9,9%	21 012	3,7%	15 308	2,7%	473 718	83,7%	565 945	26,5%	(25 418)	(4,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	16 753	10,7%	7 327	4,7%	5 254	3,4%	126 873	81,2%	156 207	7,3%	(4 732)	(3,0%)	-	-
Receivables from Exchange Transactions - Waste Management	15 319	8,4%	7 129	3,9%	5 164	2,8%	155 264	84,9%	182 876	8,6%	(4 325)	(2,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	103	100,0%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 716	2,2%	11 535	2,2%	11 243	2,2%	487 617	93,4%	522 112	24,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 096	3,9%	4 845	3,7%	3 571	2,8%	115 916	89,6%	129 428	6,1%	(6 667)	(5,2%)	-	-
Total By Income Source	221 163	10,4%	76 868	3,6%	57 791	2,7%	1 778 585	83,3%	2 134 408	100,0%	(87 631)	(4,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	25 940	7,6%	9 417	2,8%	8 563	2,5%	296 983	87,1%	340 904	16,0%	(6 416)	(1,9%)	-	-
Commercial	95 302	22,6%	19 852	4,7%	13 896	3,3%	292 785	69,4%	421 835	19,8%	(4 446)	(1,1%)	-	-
Households	99 921	7,3%	47 599	3,5%	35 332	2,6%	1 188 816	86,7%	1 371 669	64,3%	(76 769)	(5,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	221 163	10,4%	76 868	3,6%	57 791	2,7%	1 778 585	83,3%	2 134 408	100,0%	(87 631)	(4,1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	107 806	100,0%	-	-	-	-	-	-	107 806	72,2%
Bulk Water	32 768	100,0%	-	-	-	-	-	-	32 768	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 662	100,0%	-	-	-	-	-	-	8 662	5,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	149 237	100,0%	-	-	-	-	-	-	149 237	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	828 644	177 714	21,4%	134 600	16,2%	312 314	37,7%	117 544	40,9%	14,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	(2 035)	-	(100,0%)
Service charges - Waste Water Management	-	-	-	6	-	6	-	(1)	-	(689,8%)
Service charges - Waste Management	8 229	2 131	25,9%	2 025	24,6%	4 157	50,5%	1 933	49,2%	4,8%
Sale of Goods and Rendering of Services	314 479	241	,1%	179	,1%	419	,1%	227	,2%	(21,2%)
Agency services	15 349	3 481	22,7%	1 209	7,9%	4 690	30,6%	(674)	5,4%	(279,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 642	1 356	20,4%	1 408	21,2%	2 764	41,6%	1 367	108,5%	3,0%
Interest earned from Current and Non Current Assets	47 346	11 970	25,3%	10 692	22,6%	22 661	47,9%	11 497	52,8%	(7,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	419	89	21,1%	74	17,6%	162	38,7%	38	32,9%	96,4%
Licence and permits	162	15	9,3%	21	13,1%	36	22,4%	16	316,7%	30,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	25 236	404	1,6%	353	1,4%	757	3,0%	184	2,0%	92,5%
Non-Exchange Revenue										
Property rates	43 173	12 423	28,8%	12 138	28,1%	24 561	56,9%	11 362	55,0%	6,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	432	37	8,6%	30	6,9%	67	15,5%	19	9,0%	57,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	348 623	140 446	40,3%	101 179	29,0%	241 625	69,3%	88 867	67,5%	13,9%
Fuel Levy	18 552	5 121	27,6%	5 286	28,5%	10 407	56,1%	4 745	52,6%	11,4%
Interest	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	638 715	71 356	11,2%	73 869	11,6%	145 225	22,7%	86 773	26,2%	(14,9%)
Employee related costs	161 097	25 584	15,9%	27 976	17,4%	53 560	33,2%	26 748	33,3%	4,6%
Remuneration of councillors	27 053	6 297	23,3%	6 274	23,2%	12 571	46,5%	6 317	49,5%	(7,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 397	167	1,2%	733	5,5%	900	6,7%	289	10,9%	153,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 269	7 416	14,5%	7 494	14,6%	14 911	29,1%	8 201	38,9%	(8,6%)
Interest	933	-	-	-	-	-	-	-	-	-
Contracted services	203 542	16 727	8,2%	15 675	7,7%	32 402	15,9%	27 058	26,6%	(42,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	95 235	1 230	1,3%	945	1,0%	2 175	2,3%	792	(4,6%)	19,3%
Operational costs	86 189	13 936	16,2%	14 772	17,1%	28 707	33,3%	17 368	36,0%	(14,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	189 929	106 358	-	60 731	-	167 089	-	30 771	-	-
Transfers and subsidies - capital (monetary allocations)	57 083	10 756	18,8%	23 097	40,5%	33 852	59,3%	6 336	28,2%	264,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	247 011	117 113		83 827		200 941		37 108		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	247 011	117 113		83 827		200 941		37 108		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	247 011	117 113		83 827		200 941		37 108		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 011	117 113		83 827		200 941		37 108		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	246 866	49 794	20,2%	50 002	20,3%	99 796	40,4%	32 009	19,1%	56,2%
National Government	57 083	15 817	27,7%	13 434	23,5%	29 251	51,2%	6 035	29,5%	122,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 083	15 817	27,7%	13 434	23,5%	29 251	51,2%	6 035	29,5%	122,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	189 783	33 977	17,9%	36 568	19,3%	70 546	37,2%	25 973	16,2%	40,8%
Capital Expenditure Functional	246 866	49 794	20,2%	50 002	20,3%	99 796	40,4%	32 009	19,1%	56,2%
Municipal governance and administration	15 300	-	-	3 290	21,5%	3 290	21,5%	3 193	12,3%	3,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 300	-	-	3 290	21,5%	3 290	21,5%	3 193	12,3%	3,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 400	2 481	17,2%	1 300	9,0%	3 781	26,3%	-	,3%	(100,0%)
Community and Social Services	14 400	2 481	17,2%	1 300	9,0%	3 781	26,3%	-	,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	174 535	47 313	27,1%	43 707	25,0%	91 020	52,1%	26 089	24,7%	67,5%
Planning and Development	70 129	20 200	28,8%	14 453	20,6%	34 653	49,4%	7 240	24,1%	99,6%
Road Transport	103 436	27 112	26,2%	29 254	28,3%	56 367	54,5%	18 849	25,3%	55,2%
Environmental Protection	970	-	-	-	-	-	-	-	-	-
Trading Services	42 631	-	-	1 705	4,0%	1 705	4,0%	2 726	6,8%	(37,4%)
Energy sources	21 200	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	21 431	-	-	1 705	8,0%	1 705	8,0%	2 726	11,1%	(37,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 794 120	377 455	21,0%	317 410	17,7%	694 865	38,7%	204 830	21,6%	55,0%
Property rates	21 567	2 448	11,3%	3 628	16,8%	6 076	28,2%	3 543	27,7%	2,4%
Service charges	26 834	9 135	34,0%	7 170	26,7%	16 305	60,8%	5 948	42,0%	20,6%

Other revenue	407 280	1 538	4%	40 554	10,0%	42 092	10,3%	92 886	2,3%	(56,3%)
Transfers and Subsidies - Operational	1 234 010	325 272	26,4%	254 099	20,6%	579 371	47,0%	88 220	66,1%	188,0%
Transfers and Subsidies - Capital	57 083	34 013	59,6%	14 357	25,2%	48 370	84,7%	2 000	30,7%	617,9%
Interest	47 346	5 049	10,7%	(2 399)	(5,1%)	2 651	5,6%	12 234	52,3%	(119,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(786 878)	(115 178)	14,6%	(163 617)	20,8%	(278 794)	35,4%	(160 987)	15,1%	1,6%
Suppliers and employees	(786 878)	(115 178)	14,6%	(163 617)	20,8%	(278 794)	35,4%	(160 987)	15,1%	1,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 007 242	262 278	26,0%	153 793	15,3%	416 071	41,3%	43 843	33,4%	250,8%
Cash Flow from Investing Activities										
Receipts	24 000	238	1,0%	(26)	(,1%)	212	,9%	-	-	(100,0%)
Proceeds on disposal of PPE	24 000	238	1,0%	(26)	(,1%)	212	,9%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(283 896)	(49 794)	17,5%	(50 002)	17,6%	(99 796)	35,2%	(32 009)	19,1%	56,2%
Capital assets	(283 896)	(49 794)	17,5%	(50 002)	17,6%	(99 796)	35,2%	(32 009)	19,1%	56,2%
Net Cash from/(used) Investing Activities	(259 896)	(49 556)	19,1%	(50 028)	19,2%	(99 585)	38,3%	(32 009)	19,1%	56,3%
Cash Flow from Financing Activities										
Receipts	65	10	15,9%	7	11,0%	17	26,9%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	10	15,9%	7	11,0%	17	26,9%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	65	10	15,9%	7	11,0%	17	26,9%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	747 411	212 732	28,5%	103 772	13,9%	316 503	42,3%	11 834	49,1%	776,9%
Cash/cash equivalents at the year begin:	568 684	812 406	142,9%	1 020 823	179,5%	812 406	142,9%	845 163	130,4%	20,8%
Cash/cash equivalents at the year end:	1 316 095	1 021 116	77,6%	1 124 595	85,4%	1 124 595	85,4%	854 956	105,2%	31,5%

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	2	,1%	77	2,8%	114	4,0%	2 617	93,1%	2 809	,6%	525	18,7%	2 136	76,0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 750	1,5%	3 421	1,3%	3 335	1,3%	246 175	95,9%	256 680	55,1%	3 289	1,3%	36 158	14,1%
Receivables from Exchange Transactions - Waste Water Management	1	,3%	1	,3%	2	,4%	481	99,0%	486	,1%	4	,8%	76	15,7%
Receivables from Exchange Transactions - Waste Management	592	1,0%	527	,9%	507	,9%	55 310	97,1%	56 936	12,2%	60	,1%	248	,4%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 232	1,5%	2 206	1,5%	2 176	1,5%	141 640	95,5%	148 254	31,8%	620	,4%	10 654	7,2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	2,9%	22	2,6%	20	2,5%	763	92,0%	830	2%	-	-	2	,2%
Total By Income Source	6 601	1,4%	6 255	1,3%	6 153	1,3%	446 986	95,9%	465 995	100,0%	4 498	1,0%	49 275	10,6%
Debtors Age Analysis By Customer Group														
Organs of State	1 581	1,4%	1 489	1,3%	1 464	1,3%	106 987	95,9%	111 521	23,9%	4 498	4,0%	49 275	44,2%
Commercial	883	2,6%	694	2,1%	680	2,0%	31 432	93,3%	33 690	7,2%	-	-	-	-
Households	4 136	1,3%	4 072	1,3%	4 009	1,2%	308 567	96,2%	320 784	68,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 601	1,4%	6 255	1,3%	6 153	1,3%	446 986	95,9%	465 995	100,0%	4 498	1,0%	49 275	10,6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	539	97,3%	-	-	15	2,7%	-	-	554	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	539	97,3%	-	-	15	2,7%	-	-	554	100,0%

Contact Details

Municipal Manager	Ms M.A. Monyepao	015 633 4508
Chief Financial Officer	Mrs D.S. Diale	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 040 348	401 564	38,6%	321 718	30,9%	723 282	69,5%	309 821	68,7%	3,8%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	49 944	9 396	18,8%	8 937	17,9%	18 334	36,7%	10 163	26,3%	(12,1%)
Service charges - Waste Water Management	288	796	276,5%	56	19,6%	853	296,1%	76	-	(26,1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	48	95	197,8%	59	122,8%	154	320,5%	(1 183)	17,2%	(105,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 000	12 547	83,6%	8 767	58,4%	21 314	142,1%	8 539	84,9%	2,7%
Interest earned from Current and Non Current Assets	63 922	19 049	29,8%	15 655	24,5%	34 704	54,3%	16 554	60,1%	(5,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	84	-	84	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	911 146	359 681	39,5%	288 160	31,6%	647 840	71,1%	275 671	73,3%	4,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 208 191	209 070	17,3%	197 314	16,3%	406 383	33,6%	182 205	34,2%	8,3%
Employee related costs	495 324	88 171	17,8%	97 002	19,6%	185 173	37,4%	82 492	35,3%	17,6%
Remuneration of councillors	20 516	4 006	19,5%	4 226	20,6%	8 232	40,1%	4 676	41,8%	(9,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	105 631	4 603	4,4%	25 077	23,7%	29 680	28,1%	16 585	36,2%	51,2%
Debt impairment	32 616	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	126 850	22 365	17,6%	26 889	21,2%	49 254	38,8%	21 024	38,3%	27,9%
Interest	470	50	10,7%	44	9,4%	94	20,1%	103	22,0%	(57,4%)
Contracted services	181 789	49 917	27,5%	10 965	6,0%	60 882	33,5%	26 125	46,2%	(58,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	185 350	39 924	21,5%	33 111	17,9%	73 036	39,4%	31 210	39,2%	6,1%
Losses on disposal of Assets	10 344	33	,3%	-	-	33	,3%	(11)	-	(100,0%)
Other Losses	49 301	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(167 843)	192 494	-	124 404	-	316 899	-	127 617	-	-
Transfers and subsidies - capital (monetary allocations)	383 456	132 255	34,5%	177 045	46,2%	309 300	80,7%	137 680	60,9%	28,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215 613	324 750		301 449		626 199		265 296		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	215 613	324 750		301 449		626 199		265 296		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	215 613	324 750		301 449		626 199		265 296		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	215 613	324 750		301 449		626 199		265 296		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	393 366	117 403	29,8%	209 848	53,3%	327 251	83,2%	167 158	64,3%	25,5%
National Government	335 316	111 626	33,3%	166 554	49,7%	278 180	83,0%	127 266	63,1%	30,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	335 316	111 626	33,3%	166 554	49,7%	278 180	83,0%	127 266	63,1%	30,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 050	5 777	10,0%	43 294	74,6%	49 071	84,5%	39 892	69,3%	8,5%
Capital Expenditure Functional	393 366	117 403	29,8%	209 848	53,3%	327 251	83,2%	167 158	64,3%	25,5%
Municipal governance and administration	12 650	109	,9%	997	7,9%	1 105	8,7%	4 827	62,0%	(79,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 650	109	,9%	997	7,9%	1 105	8,7%	4 827	62,0%	(79,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	380 716	117 295	30,8%	208 851	54,9%	326 146	85,7%	162 331	64,3%	28,7%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	375 716	117 295	31,2%	203 851	54,3%	321 146	85,5%	162 331	64,3%	25,6%
Waste Water Management	5 000	-	-	5 000	100,0%	5 000	100,0%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 517 516	554 205	36,5%	542 880	35,8%	1 097 085	72,3%	546 875	74,9%	(,7%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	49 944	5 017	10,0%	5 432	10,9%	10 449	20,9%	5 285	15,9%	2,8%	

Other revenue	109 048	25 457	23.3%	45 598	41.8%	71 055	65.2%	39 009	64.2%	16.9%
Transfers and Subsidies - Operational	911 146	358 663	39.4%	287 045	31.5%	645 708	70.9%	272 685	72.8%	5.3%
Transfers and Subsidies - Capital	383 456	146 019	38.1%	189 150	49.3%	335 169	87.4%	213 341	95.5%	(11.3%)
Interest	63 922	19 049	29.8%	15 655	24.5%	34 704	54.3%	16 554	60.1%	(5.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 175 843)	(250 546)	21.3%	(231 293)	19.7%	(481 839)	41.0%	(236 338)	49.4%	(2.1%)
Suppliers and employees	(1 175 843)	(250 546)	21.3%	(231 293)	19.7%	(481 839)	41.0%	(236 338)	49.5%	(2.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	341 673	303 659	88.9%	311 587	91.2%	615 246	180.1%	310 536	128.2%	.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	(393 366)	(128 030)	32.5%	(198 407)	50.4%	(326 437)	83.0%	(152 595)	69.2%	30.0%
Capital assets	(393 366)	(128 030)	32.5%	(198 407)	50.4%	(326 437)	83.0%	(152 595)	69.2%	30.0%
Net Cash from(used) Investing Activities	(393 366)	(128 030)	32.5%	(198 407)	50.4%	(326 437)	83.0%	(152 595)	69.2%	30.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(150)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(150)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(150)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(51 843)	175 629	(338.8%)	113 180	(218.3%)	288 809	(557.1%)	157 941	392.8%	(28.3%)
Cash/cash equivalents at the year begin:	447 974	661 150	147.6%	836 779	186.8%	661 150	147.6%	752 306	109.9%	11.2%
Cash/cash equivalents at the year end:	396 131	836 779	211.2%	949 959	239.8%	949 959	239.8%	910 247	148.6%	4.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	204	-	17 136	1.7%	-	-	999 760	98.3%	1 017 100	99.6%	-	-	(5 302 070)	(521.3%)
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	7	2%	-	-	-	-	4 397	99.8%	4 404	4%	-	-	-	-
Total By Income Source	212	-	17 136	1.7%	-	-	1 004 156	98.3%	1 021 504	100.0%	-	-	(5 302 070)	(519,0%)
Debtors Age Analysis By Customer Group														
Organs of State	3	-	293	1.7%	-	-	17 096	98.3%	17 392	1.7%	-	-	(90 665)	(521.3%)
Commercial	10	-	805	1.7%	-	-	46 989	98.3%	47 804	4.7%	-	-	(249 197)	(521.3%)
Households	191	-	16 038	1.7%	-	-	935 675	98.3%	951 904	93.2%	-	-	(4 962 207)	(521,3%)
Other	7	2%	-	-	-	-	4 397	99.8%	4 404	4%	-	-	-	-
Total By Customer Group	212	-	17 136	1,7%	-	-	1 004 156	98,3%	1 021 504	100,0%	-	-	(5 302 070)	(519,0%)

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 294 1076
Chief Financial Officer	Mr Tebogo Malaka	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	618 057	142 719	23,1%	155 095	25,1%	297 815	48,2%	135 058	41,3%	14,8%
Exchange Revenue										
Service charges - Electricity	145 635	26 002	17,9%	23 252	16,0%	49 254	33,8%	23 532	31,7%	(1,2%)
Service charges - Water	59 889	9 180	15,3%	8 399	14,0%	17 579	29,4%	3 434	31,2%	144,6%
Service charges - Waste Water Management	33 278	7 583	22,8%	7 761	23,3%	15 344	46,1%	6 957	48,8%	11,5%
Service charges - Waste Management	20 116	4 412	21,9%	5 219	25,9%	9 631	47,9%	4 021	39,3%	29,8%
Sale of Goods and Rendering of Services	1 861	129	6,9%	286	15,4%	415	22,3%	159	28,2%	79,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 370	16 487	30,3%	20 198	37,1%	36 685	67,5%	17 339	88,7%	16,5%
Interest earned from Current and Non Current Assets	-	1 150	-	259	-	1 409	-	132	43,2%	95,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	675	132	19,5%	145	21,4%	276	41,0%	156	43,6%	(7,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 507	57	3,8%	33	2,2%	90	6,0%	86	4,5%	(61,5%)
Non-Exchange Revenue										
Property rates	134 125	25 102	18,7%	37 629	28,1%	62 732	46,8%	38 101	64,9%	(1,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	914	(391)	(42,9%)	12	1,3%	(380)	(41,6%)	76	62,0%	(84,8%)
Licences or permits	5 583	50	,9%	20	,4%	70	1,2%	4	,3%	438,6%
Transfer and subsidies - Operational	160 105	52 827	33,0%	51 884	32,4%	104 711	65,4%	41 058	27,4%	26,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	601 405	108 593	18,1%	125 693	20,9%	234 286	39,0%	91 996	35,2%	36,6%
Employee related costs	182 640	39 386	21,6%	40 266	22,0%	79 652	43,6%	36 748	44,4%	9,6%
Remuneration of councillors	12 658	2 699	21,3%	2 663	21,0%	5 362	42,4%	773	39,5%	244,3%
Bulk purchases - electricity	132 203	28 224	21,3%	24 371	18,4%	52 595	39,8%	17 122	37,3%	42,3%
Inventory consumed	60 933	5 454	9,0%	14 024	23,0%	19 477	32,0%	20 423	40,9%	(31,3%)
Debt impairment	31 271	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	44 420	-	-	-	-	-	-	-	-	-
Interest	21 529	325	1,5%	213	1,0%	538	2,5%	6 412	28,4%	(96,7%)
Contracted services	68 330	27 185	39,8%	34 841	51,0%	62 026	90,8%	6 408	57,8%	443,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-	-	-
Operational costs	42 420	5 321	12,5%	9 316	22,0%	14 637	34,5%	4 110	19,7%	126,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 652	34 126	-	29 402	-	63 528	-	43 061	-	-
Transfers and subsidies - capital (monetary allocations)	111 465	-	-	-	-	-	-	3 620	3,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	47 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	175 117	34 126		29 402		63 528		46 681		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	175 117	34 126		29 402		63 528		46 681		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	175 117	34 126		29 402		63 528		46 681		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	175 117	34 126		29 402		63 528		46 681		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	109 480	16 635	15,2%	14 255	13,0%	30 890	28,2%	6 901	9,3%	106,6%	
National Government	109 480	16 635	15,2%	14 255	13,0%	30 890	28,2%	6 901	9,4%	106,6%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	109 480	16 635	15,2%	14 255	13,0%	30 890	28,2%	6 901	9,4%	106,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	109 480	16 635	15,2%	14 255	13,0%	30 890	28,2%	6 901	9,3%	106,6%	
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	41 716	10 455	25,1%	7 932	19,0%	18 387	44,1%	1 920	12,2%	313,0%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	41 716	10 455	25,1%	7 932	19,0%	18 387	44,1%	1 920	12,2%	313,0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	67 764	6 180	9,1%	6 323	9,3%	12 503	18,5%	4 980	11,0%	27,0%	
Energy sources	20 000	6 180	30,9%	6 323	31,6%	12 503	62,5%	-	-	(100,0%)	
Water Management	47 764	-	-	-	-	-	-	2 042	4,8%	(100,0%)	
Waste Water Management	-	-	-	-	-	-	-	2 939	10,4%	(100,0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	639 889	160 886	25,1%	122 695	19,2%	283 582	44,3%	90 040	28,4%	36,3%
Property rates	120 694	32 924	27,3%	20 185	16,7%	53 109	44,0%	19 999	52,5%	,9%
Service charges	206 666	46 846	22,7%	31 081	15,0%	77 928	37,7%	31 286	33,9%	(,7%)

Other revenue	40 957	20 841	50.9%	14 960	36.5%	35 801	87.4%	(5 317)	224.8%	(381.4%)
Transfers and Subsidies - Operational	160 108	60 276	37.6%	56 469	35.3%	116 745	72.9%	44 072	19.0%	28.1%
Transfers and Subsidies - Capital	111 465	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(567 954)	(102 584)	18.1%	(93 561)	16.5%	(196 145)	34.5%	(30 840)	23.2%	203.4%
Suppliers and employees	(546 425)	(102 584)	18.8%	(93 561)	17.1%	(196 145)	35.9%	(30 840)	23.6%	203.4%
Finance charges	(21 529)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 935	58 302	81.0%	29 134	40.5%	87 437	121.5%	59 201	(52.6%)	(50.8%)
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	(109 480)	(19 166)	17.5%	(14 995)	13.7%	(34 161)	31.2%	(8 277)	24.5%	81.2%
Capital assets	(109 480)	(19 166)	17.5%	(14 995)	13.7%	(34 161)	31.2%	(8 277)	24.5%	81.2%
Net Cash from/(used) Investing Activities	(109 480)	(19 166)	17.5%	(14 995)	13.7%	(34 161)	31.2%	(8 277)	24.5%	81.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(37 545)	39 137	(104.2%)	14 139	(37.7%)	53 276	(141.9%)	50 923	(11.8%)	(72.2%)
Cash/cash equivalents at the year begin:	193 960	41 837	21.6%	84 340	43.5%	41 837	21.6%	(23 689)	13 859.5%	(456.0%)
Cash/cash equivalents at the year end:	156 415	84 340	53.9%	98 479	63.0%	98 479	63.0%	27 234	(33.9%)	261.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 319	1.2%	2 922	1.5%	2 299	1.2%	183 582	96.1%	191 123	17.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 535	7.8%	4 763	8.2%	3 107	5.4%	45 500	78.6%	57 905	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 731	4.3%	9 471	3.8%	9 377	3.8%	217 287	88.0%	246 865	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 472	1.7%	2 450	1.7%	2 329	1.6%	138 104	95.0%	145 356	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 589	1.8%	1 519	1.8%	1 448	1.7%	82 161	94.7%	86 717	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	345	100.0%	345	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 982	2.2%	6 931	2.2%	6 779	2.1%	297 891	93.5%	318 584	29.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	171	.5%	18	.1%	31 371	99.4%	31 561	2.9%	-	-	-	-
Total By Income Source	28 630	2.7%	28 228	2.6%	25 357	2.4%	996 241	92.4%	1 078 456	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 869	3.7%	1 736	3.5%	1 650	3.3%	44 864	89.5%	50 119	4.6%	-	-	-	-
Commercial	13 103	4.8%	13 709	5.0%	11 709	4.3%	235 263	85.9%	273 784	25.4%	-	-	-	-
Households	13 658	1.8%	12 783	1.7%	11 998	1.6%	716 114	94.9%	754 553	70.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 630	2.7%	28 228	2.6%	25 357	2.4%	996 241	92.4%	1 078 456	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	-	-	99	.1%	23 040	13.6%	145 717	86.3%	168 856	26.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 421	.7%	1 517	.3%	(1 108)	(.2%)	463 710	99.2%	467 540	73.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 421	.5%	1 615	.3%	21 932	3.4%	609 427	95.8%	636 396	100.0%

Contact Details

Municipal Manager	Ms R Tshiewaise	014 772 2295
Chief Financial Officer	Ms R Tshiewaise	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	904 210	279 085	30,9%	208 334	23,0%	487 418	53,9%	216 061	54,0%	(3,6%)
Exchange Revenue										
Service charges - Electricity	270 621	81 422	30,1%	36 205	13,4%	117 628	43,5%	55 913	38,6%	(35,2%)
Service charges - Water	73 566	18 148	24,5%	18 301	24,7%	36 449	49,3%	17 842	47,2%	2,6%
Service charges - Waste Water Management	31 974	8 577	26,8%	8 267	25,9%	16 844	52,7%	7 499	52,0%	10,2%
Service charges - Waste Management	26 500	6 790	25,6%	6 735	25,4%	13 525	51,0%	6 469	53,8%	4,1%
Sale of Goods and Rendering of Services	1 915	205	10,7%	120	6,3%	325	17,0%	521	49,1%	(77,0%)
Agency services	12 890	1 292	10,0%	1 612	12,5%	2 904	22,5%	3 308	63,5%	(51,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	54 227	14 369	26,5%	14 570	26,9%	28 939	53,4%	14 152	76,5%	3,0%
Interest earned from Current and Non Current Assets	7 592	2 881	37,9%	1 392	18,3%	4 273	56,3%	1 034	51,5%	34,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	839	102	12,2%	195	23,3%	298	35,5%	190	42,9%	3,0%
Licence and permits	-	315	-	-	-	315	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 776	458	16,5%	296	10,6%	753	27,1%	620	40,2%	(52,4%)
Non-Exchange Revenue										
Property rates	133 680	31 621	23,7%	29 772	22,3%	61 393	45,9%	25 795	44,8%	15,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 158	153	2,5%	603	9,8%	755	12,3%	360	285,2%	67,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 209	106 209	40,8%	84 803	32,6%	191 011	73,4%	76 901	71,9%	10,3%
Interest	20 874	6 543	31,3%	5 464	26,2%	12 007	57,5%	5 456	72,8%	,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	901 405	195 293	21,7%	248 274	27,5%	443 566	49,2%	207 454	48,7%	19,7%
Employee related costs	273 857	66 608	24,3%	69 587	25,4%	136 194	49,7%	64 513	46,0%	7,9%
Remuneration of councillors	16 063	3 550	22,1%	3 550	22,1%	7 100	44,2%	3 982	47,1%	(10,8%)
Bulk purchases - electricity	205 014	43 009	21,0%	46 228	22,5%	89 237	43,5%	41 370	51,5%	11,7%
Inventory consumed	58 351	8 176	14,0%	15 193	26,0%	23 368	40,0%	15 569	49,4%	(2,4%)
Debt impairment	52 323	9 854	18,8%	13 081	25,0%	22 934	43,8%	8 431	51,3%	55,1%
Depreciation and amortisation	95 671	20 173	21,1%	20 150	21,1%	40 323	42,1%	20 969	44,2%	(3,9%)
Interest	21 490	601	2,8%	813	3,8%	1 413	6,6%	1 217	12,8%	(33,2%)
Contracted services	83 590	17 204	20,6%	19 397	23,2%	36 601	43,8%	14 637	43,6%	32,5%
Transfers and subsidies	2 142	498	23,2%	33	1,5%	530	24,8%	1 366	167,4%	(97,6%)
Irrecoverable debts written off	15 500	-	-	38 556	248,8%	38 556	248,8%	15 557	259,3%	147,8%
Operational costs	77 405	25 621	33,1%	21 688	28,0%	47 308	61,1%	19 842	51,8%	9,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 804	83 792	-	(39 940)	-	43 852	-	8 607	-	-
Transfers and subsidies - capital (monetary allocations)	117 238	19 989	17,0%	9 423	8,0%	29 412	25,1%	28 954	31,3%	(67,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 042	103 781	-	(30 517)	-	73 264	-	37 562	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 042	103 781	-	(30 517)	-	73 264	-	37 562	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 042	103 781	-	(30 517)	-	73 264	-	37 562	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 042	103 781	-	(30 517)	-	73 264	-	37 562	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	157 914	38 430	24,3%	49 157	31,1%	87 587	55,5%	43 934	34,3%	11,9%
National Government	117 238	33 183	28,3%	46 948	40,0%	80 131	68,3%	37 903	35,3%	23,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	117 238	33 183	28,3%	46 948	40,0%	80 131	68,3%	37 903	35,3%	23,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 676	5 247	12,9%	2 209	5,4%	7 456	18,3%	6 032	27,6%	(63,4%)
Capital Expenditure Functional	157 914	38 430	24,3%	49 157	31,1%	87 587	55,5%	43 934	34,3%	11,9%
Municipal governance and administration	6 790	292	4,3%	1 852	27,3%	2 143	31,6%	1 405	69,7%	31,8%
Executive and Council	-	-	-	55	-	55	-	394	86,4%	(86,1%)
Finance and administration	6 790	292	4,3%	1 797	26,5%	2 088	30,8%	1 011	57,8%	77,8%
Internal audit	-	-	-	308	12,9%	308	12,9%	436	6,8%	(29,3%)
Community and Public Safety	2 386	-	-	308	12,9%	308	12,9%	-	-	(100,0%)
Community and Social Services	1 586	-	-	308	19,4%	308	19,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	372	6,2%	(100,0%)
Public Safety	800	-	-	-	-	-	-	64	212,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 158	15 769	28,6%	20 137	36,5%	35 905	65,1%	2 860	17,6%	604,1%
Planning and Development	2 000	-	-	-	-	-	-	-	2,7%	-
Road Transport	53 158	15 769	29,7%	20 137	37,9%	35 905	67,5%	2 860	21,9%	604,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	93 580	22 370	23,9%	26 860	28,7%	49 230	52,6%	39 233	38,0%	(31,5%)
Energy sources	9 503	1 220	12,8%	1 373	14,4%	2 593	27,3%	7 132	27,2%	(80,8%)
Water Management	68 583	18 562	27,1%	20 428	29,8%	38 989	56,8%	28 011	35,6%	(27,1%)
Waste Water Management	12 994	2 588	19,9%	5 060	38,9%	7 648	58,9%	4 091	77,7%	23,7%
Waste Management	2 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 008 396	598 630	59,4%	(74 292)	(7,4%)	524 337	52,0%	392 884	92,2%	(118,9%)
Property rates	96 082	10 269	10,7%	25 819	26,9%	36 088	37,6%	118 479	248,6%	(78,2%)
Service charges	419 891	57 419	13,7%	81 267	19,4%	138 685	33,0%	550 540	463,6%	(85,2%)

Other revenue	111 385	165 884	148.9%	(96 952)	(87.0%)	68 932	61.9%	68 725	901.0%	(241.1%)
Transfers and Subsidies - Operational	260 209	318 924	122.6%	(112 589)	(43.3%)	206 336	79.3%	(629 034)	(614.0%)	(82.1%)
Transfers and Subsidies - Capital	113 238	46 031	40.6%	28 046	24.8%	74 077	65.4%	233 923	167.3%	(88.0%)
Interest	7 592	102	1.3%	117	1.5%	219	2.9%	50 251	117.7%	(99.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(852 244)	(196 553)	23.1%	(189 611)	22.2%	(386 164)	45.3%	(249 552)	77.2%	(24.0%)
Suppliers and employees	(830 623)	(196 553)	23.7%	(189 611)	22.8%	(386 164)	46.5%	(249 552)	79.5%	(24.0%)
Finance charges	(21 490)	-	-	-	-	-	-	-	-	-
Transfers and grants	(131)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	156 151	402 077	257.5%	(263 904)	(169.0%)	138 173	88.5%	143 332	131.3%	(284.1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(181 601)	(48 271)	26.6%	(40 792)	22.5%	(89 063)	49.0%	(49 149)	38.5%	(17.0%)
Capital assets	(181 601)	(48 271)	26.6%	(40 792)	22.5%	(89 063)	49.0%	(49 149)	38.5%	(17.0%)
Net Cash from/(used) Investing Activities	(181 601)	(48 271)	26.6%	(40 792)	22.5%	(89 063)	49.0%	(49 149)	38.5%	(17.0%)
Cash Flow from Financing Activities										
Receipts	-	(37)	-	56	-	19	-	(3)	-	(2 132.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(37)	-	56	-	19	-	(3)	-	(2 132.6%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(37)	-	56	-	19	-	(3)	,6%	(2 132.6%)
Net Increase/(Decrease) in cash held	(25 450)	353 769	(1 390.1%)	(304 640)	1 197.0%	49 129	(193.0%)	94 181	829.1%	(423.5%)
Cash/cash equivalents at the year begin:	91 274	-	-	420 056	460.2%	-	-	228 246	-	84.0%
Cash/cash equivalents at the year end:	65 824	353 769	537.4%	115 417	175.3%	115 417	175.3%	322 426	262.5%	(64.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 072	6.8%	5 030	2.4%	4 637	2.2%	184 664	88.6%	208 402	24.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 427	12.4%	3 936	2.5%	2 975	1.9%	130 116	83.2%	156 454	18.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 677	7.5%	6 467	2.6%	5 612	2.3%	217 925	87.6%	248 680	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 615	6.0%	2 525	2.3%	2 229	2.0%	98 292	89.6%	109 662	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 480	4.6%	2 295	1.9%	1 997	1.7%	110 464	91.9%	120 235	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	1.0%	40	,5%	38	,5%	7 821	98.1%	7 975	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	297	5.4%	304	5.5%	154	2.8%	4 758	86.3%	5 513	,6%	-	-	-	-
Total By Income Source	64 643	7,5%	20 596	2,4%	17 642	2,1%	754 039	88,0%	856 921	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 859	8.7%	3 487	2.6%	3 340	2.5%	117 323	86.3%	136 010	15.9%	-	-	-	-
Commercial	4 677	15.7%	1 019	3.4%	771	2.6%	23 395	78.3%	29 862	3.5%	-	-	-	-
Households	47 822	7.0%	15 860	2.3%	13 403	1.9%	610 736	88.8%	687 822	80.3%	-	-	-	-
Other	285	8.8%	230	7.1%	128	4.0%	2 585	80.1%	3 228	,4%	-	-	-	-
Total By Customer Group	64 643	7,5%	20 596	2,4%	17 642	2,1%	754 039	88,0%	856 921	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 513	102.6%	-	-	-	-	(446)	(2.6%)	17 067	57.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 370	98.5%	79	1.5%	0	-	-	-	5 450	18.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 417	100.0%	3	-	-	-	-	-	7 419	24.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	30 300	101,2%	82	,3%	0	-	(446)	(1,5%)	29 936	100,0%

Contact Details

Municipal Manager	Mrs Maria Mapula Cocquyt	014 762 1508
Chief Financial Officer	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	656 606	187 355	28,5%	187 417	28,5%	374 772	57,1%	150 115	53,3%	24,8%
Exchange Revenue										
Service charges - Electricity	189 484	42 151	22,2%	53 670	28,3%	95 821	50,6%	44 900	51,7%	19,5%
Service charges - Water	50 250	11 652	23,2%	9 851	19,6%	21 504	42,8%	10 560	34,9%	(6,7%)
Service charges - Waste Water Management	26 128	6 258	24,0%	5 485	21,0%	11 743	44,9%	5 406	51,6%	1,5%
Service charges - Waste Management	11 267	3 012	26,7%	2 697	23,9%	5 709	50,7%	2 580	52,3%	4,5%
Sale of Goods and Rendering of Services	1 400	356	25,4%	250	17,8%	606	43,3%	317	43,3%	(21,1%)
Agency services	6 000	1 562	26,0%	1 037	17,3%	2 598	43,3%	961	47,3%	7,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 389	3 119	20,3%	3 245	21,1%	6 365	41,4%	3 733	64,4%	(13,1%)
Interest earned from Current and Non Current Assets	5 000	975	19,5%	1 462	29,2%	2 437	48,7%	924	81,6%	58,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 223	332	27,2%	342	28,0%	674	55,1%	287	51,2%	19,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 470	388	15,7%	934	37,8%	1 323	53,5%	252	13,8%	270,8%
Non-Exchange Revenue										
Property rates	115 924	26 900	23,2%	28 240	24,4%	55 141	47,6%	27 156	44,0%	4,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	43 548	23 909	54,9%	25 571	58,7%	49 480	113,6%	(68)	35,4%	(37 801,5%)
Licences or permits	3 447	605	17,5%	1 074	31,2%	1 679	48,7%	581	57,3%	84,8%
Transfer and subsidies - Operational	151 036	62 211	41,2%	49 512	32,8%	111 723	74,0%	47 493	74,3%	4,3%
Interest	17 045	3 575	21,0%	3 639	21,4%	7 215	42,3%	4 206	48,0%	(13,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 595	349	9,7%	406	11,3%	755	21,0%	826	-	(50,9%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	13 398	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	627 799	128 747	20,5%	156 266	24,9%	285 013	45,4%	135 538	44,6%	15,3%
Employee related costs	181 826	42 028	23,1%	41 950	23,1%	83 978	46,2%	39 183	43,7%	7,1%
Remuneration of councillors	9 715	2 047	21,1%	2 130	21,9%	4 177	43,0%	2 554	50,7%	(16,6%)
Bulk purchases - electricity	178 230	52 703	29,6%	40 326	22,6%	93 028	52,2%	35 284	50,8%	14,3%
Inventory consumed	36 309	7 966	21,9%	8 613	23,7%	16 579	45,7%	6 887	41,1%	25,1%
Debt impairment	24 996	-	-	8 816	35,3%	8 816	35,3%	-	-	(100,0%)
Depreciation and amortisation	44 944	-	-	20 961	46,6%	20 961	46,6%	27 883	69,9%	(24,8%)
Interest	18 612	-	-	-	-	-	-	-	-	-
Contracted services	84 683	12 273	14,5%	16 740	19,8%	29 013	34,3%	14 197	44,5%	17,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	48 485	11 731	24,2%	16 730	34,5%	28 461	58,7%	9 549	39,2%	75,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 807	58 608	-	31 151	-	89 759	-	14 577	-	-
Transfers and subsidies - capital (monetary allocations)	151 051	56 907	37,7%	40 639	26,9%	97 547	64,6%	21 438	42,2%	89,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	179 858	115 516	-	71 790	-	187 306	-	36 015	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	179 858	115 516	-	71 790	-	187 306	-	36 015	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	179 858	115 516	-	71 790	-	187 306	-	36 015	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	179 858	115 516	-	71 790	-	187 306	-	36 015	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	152 011	49 629	32,6%	37 609	24,7%	87 239	57,4%	19 400	35,9%	93,9%
National Government	131 349	48 702	37,1%	36 397	27,7%	85 099	64,8%	18 228	41,5%	99,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	131 349	48 702	37,1%	36 397	27,7%	85 099	64,8%	18 228	41,5%	99,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 662	927	4,5%	1 212	5,9%	2 139	10,4%	1 172	7,3%	3,4%
Capital Expenditure Functional	152 011	49 629	32,6%	37 609	24,7%	87 239	57,4%	19 400	35,9%	93,9%
Municipal governance and administration	3 580	102	2,8%	-	-	102	2,8%	29	,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 280	102	3,1%	-	-	102	3,1%	29	,8%	(100,0%)
Internal audit	300	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 561	-	-	86	5,5%	86	5,5%	39	72,4%	118,4%
Community and Social Services	411	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	39	100,0%	(100,0%)
Public Safety	1 150	-	-	86	7,5%	86	7,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 950	6 992	24,2%	10 817	37,4%	17 810	61,5%	3 931	53,3%	175,2%
Planning and Development	500	-	-	-	-	-	-	-	-	-
Road Transport	28 450	6 992	24,6%	10 817	38,0%	17 810	62,6%	3 931	59,0%	175,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	117 920	42 535	36,1%	26 706	22,6%	69 241	58,7%	15 402	33,8%	73,4%
Energy sources	25 752	6 884	26,7%	4 374	17,0%	11 259	43,7%	1 092	9,9%	300,6%
Water Management	57 338	22 375	39,0%	15 605	27,2%	37 980	66,2%	416	15,7%	3 652,2%
Waste Water Management	28 213	12 073	42,8%	5 432	19,3%	17 504	62,0%	7 257	46,1%	(25,1%)
Waste Management	6 616	1 203	18,2%	1 295	19,6%	2 497	37,7%	6 637	68,1%	(80,5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	756 180	244 409	32,3%	214 386	28,4%	458 795	60,7%	185 068	62,1%	15,8%
Property rates	104 332	23 314	22,3%	22 732	21,8%	46 046	44,1%	22 010	39,6%	3,3%
Service charges	249 416	69 565	27,9%	71 270	28,6%	140 835	56,5%	68 633	62,0%	3,8%

Other revenue	78 146	34 490	44.1%	22 019	28.2%	56 509	72.3%	14 088	42.3%	56.3%
Transfers and Subsidies - Operational	151 036	62 452	41.3%	48 884	32.4%	111 336	73.7%	47 279	74.7%	3.4%
Transfers and Subsidies - Capital	140 291	52 623	37.5%	47 204	33.6%	99 827	71.2%	31 000	81.1%	52.3%
Interest	32 960	1 966	6.0%	2 277	6.9%	4 243	12.9%	2 059	90.4%	10.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(559 147)	(159 237)	28.5%	(147 932)	26.5%	(307 169)	54.9%	(128 670)	56.2%	15.0%
Suppliers and employees	(559 147)	(159 237)	28.5%	(147 932)	26.5%	(307 169)	54.9%	(128 670)	56.2%	15.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	197 033	85 172	43.2%	66 454	33.7%	151 626	77.0%	56 398	89.1%	17.8%
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	(152 011)	(71 293)	46.9%	(40 479)	26.6%	(111 772)	73.5%	(20 981)	42.8%	92.9%
Capital assets	(152 011)	(71 293)	46.9%	(40 479)	26.6%	(111 772)	73.5%	(20 981)	42.8%	92.9%
Net Cash from/(used) Investing Activities	(152 011)	(71 293)	46.9%	(40 479)	26.6%	(111 772)	73.5%	(20 981)	42.8%	92.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 022	13 879	30.8%	25 974	57.7%	39 854	88.5%	35 417	437.6%	(26.7%)
Cash/cash equivalents at the year begin:	25 270	52 852	209.1%	66 754	264.2%	52 852	209.1%	46 451	122.5%	43.7%
Cash/cash equivalents at the year end:	70 293	66 754	95.0%	92 728	131.9%	92 728	131.9%	81 868	244.0%	13.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 796	8.4%	2 597	3.7%	1 927	2.8%	59 011	85.1%	69 330	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 687	54.8%	1 188	4.8%	832	3.3%	9 291	37.2%	24 998	6.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 851	5.6%	4 328	3.1%	3 560	2.5%	124 908	88.8%	140 647	33.8%	(280)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 159	5.2%	1 238	3.0%	1 065	2.6%	37 017	89.2%	41 480	10.0%	(3)	-	-	-
Receivables from Exchange Transactions - Waste Management	960	5.9%	459	2.8%	381	2.3%	14 464	88.9%	16 264	3.9%	(1)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 447	2.1%	2 355	2.0%	2 335	2.0%	109 171	93.9%	116 308	27.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	936	12.7%	203	2.8%	76	1.0%	6 131	83.5%	7 346	1.8%	(272)	(3.7%)	-	-
Total By Income Source	33 835	8.1%	12 369	3.0%	10 177	2.4%	359 994	86.5%	416 375	100.0%	(557)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 688	15.5%	1 365	5.8%	1 114	4.7%	17 557	74.0%	23 724	5.7%	-	-	-	-
Commercial	19 745	11.5%	4 689	2.7%	3 594	2.1%	143 373	83.6%	171 400	41.2%	(43)	-	-	-
Households	10 402	4.7%	6 315	2.9%	5 470	2.5%	199 064	90.0%	221 251	53.1%	(513)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 835	8.1%	12 369	3.0%	10 177	2.4%	359 994	86.5%	416 375	100.0%	(557)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 648	54.8%	-	-	-	-	12 889	45.2%	28 537	90.7%
Bulk Water	1 662	100.0%	-	-	-	-	-	-	1 662	5.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 273	100.0%	-	-	-	-	-	-	1 273	4.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 583	59.0%	-	-	-	-	12 889	41.0%	31 472	100.0%

Contact Details

Municipal Manager	Mr Tsatsi George Ramagaga	014 736 8000
Chief Financial Officer	Mr Ramadiga Melvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 720 308	405 834	23,6%	473 727	27,5%	879 561	51,1%	384 304	52,8%	23,3%
Exchange Revenue										
Service charges - Electricity	489 694	100 782	20,6%	87 954	18,0%	188 735	38,5%	89 546	42,1%	(1,8%)
Service charges - Water	243 834	6 514	2,7%	69 710	28,6%	76 224	31,3%	49 392	48,3%	41,1%
Service charges - Waste Water Management	27 846	4 613	16,6%	5 051	18,1%	9 664	34,7%	3 889	35,7%	29,9%
Service charges - Waste Management	68 576	7 665	11,2%	7 371	10,7%	15 036	21,9%	7 094	30,3%	3,9%
Sale of Goods and Rendering of Services	4 811	1 022	21,3%	726	15,1%	1 749	36,3%	1 083	92,8%	(32,9%)
Agency services	13 541	-	-	-	-	-	-	-	-	-
Interest	1 430	10	7%	38	2,7%	49	3,4%	251	-	(84,7%)
Interest earned from Receivables	67 419	17 637	26,2%	19 727	29,3%	37 364	55,4%	17 012	65,6%	16,0%
Interest earned from Current and Non Current Assets	5 339	364	6,8%	631	11,8%	995	18,6%	168	27,3%	274,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 513	478	19,0%	675	26,8%	1 152	45,9%	751	57,5%	(10,1%)
Licence and permits	2 825	6	2%	8	3%	14	5%	650	-	(98,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 930	199	10,3%	149	7,7%	348	18,0%	610	35,0%	(75,5%)
Non-Exchange Revenue										
Property rates	126 216	29 137	23,1%	29 374	23,3%	58 512	46,4%	28 513	55,3%	3,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 036	2 179	107,0%	1 230	60,4%	3 408	167,4%	396	15,5%	210,4%
Licences or permits	34	66	194,7%	39	114,2%	105	308,9%	16	172,6%	142,3%
Transfer and subsidies - Operational	641 670	230 566	36,9%	246 382	38,4%	476 948	74,3%	180 526	64,7%	36,5%
Interest	19 512	4 595	23,6%	4 662	23,9%	9 257	47,4%	4 407	61,2%	5,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 082	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 634 881	409 645	25,1%	402 034	24,6%	811 679	49,6%	412 858	49,4%	(2,6%)
Employee related costs	416 172	102 428	24,6%	104 894	25,2%	207 322	49,8%	104 660	48,5%	2%
Remuneration of councillors	28 243	6 366	22,5%	6 220	22,0%	12 587	44,6%	-	-	(100,0%)
Bulk purchases - electricity	362 128	87 056	24,0%	93 088	25,7%	180 145	49,7%	51 361	41,0%	81,2%
Inventory consumed	91 373	25 223	27,6%	19 960	21,8%	45 183	49,4%	22 329	42,9%	(10,6%)
Debt impairment	112 919	-	-	-	-	-	-	-	8,9%	-
Depreciation and amortisation	97 992	31 425	32,1%	30 914	31,5%	62 339	63,6%	-	-	(100,0%)
Interest	2 801	13	5%	3 380	120,6%	3 393	121,1%	435	33,2%	676,9%
Contracted services	275 205	110 820	40,3%	65 935	24,0%	176 755	64,2%	112 279	62,6%	(41,3%)
Transfers and subsidies	26 669	60	2%	39	1%	98	4%	255	12,0%	(84,8%)
Irrecoverable debts written off	32 270	6 924	21,5%	7 616	23,6%	14 540	45,1%	98 799	840,0%	(92,3%)
Operational costs	189 108	39 330	20,8%	69 987	37,0%	109 318	57,8%	22 740	48,7%	207,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	85 427	(3 811)	-	71 694	-	67 883	-	(28 555)	-	-
Transfers and subsidies - capital (monetary allocations)	400 566	105 196	26,3%	108 828	27,2%	214 024	53,4%	73 948	52,1%	47,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	485 993	101 385		180 522		281 907		45 393		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	485 993	101 385		180 522		281 907		45 393		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	485 993	101 385		180 522		281 907		45 393		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	485 993	101 385		180 522		281 907		45 393		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	440 756	128 827	29,2%	104 173	23,6%	233 000	52,9%	92 606	55,1%	12,5%
National Government	400 566	83 692	20,9%	104 173	26,0%	187 865	46,9%	92 321	55,3%	12,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	400 566	83 692	20,9%	104 173	26,0%	187 865	46,9%	92 321	55,3%	12,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 190	45 135	112,3%	-	-	45 135	112,3%	285	19,0%	(100,0%)
Capital Expenditure Functional	440 756	128 827	29,2%	104 173	23,6%	233 000	52,9%	92 606	55,1%	12,5%
Municipal governance and administration	2 190	45 135	2 060,9%	-	-	45 135	2 060,9%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 190	45 135	2 060,9%	-	-	45 135	2 060,9%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 861	2 078	30,3%	-	-	2 078	30,3%	425	6,3%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 861	2 078	30,3%	-	-	2 078	30,3%	425	6,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 905	23 991	51,1%	8 554	18,2%	32 545	69,4%	12 157	52,3%	(29,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	46 905	23 991	51,1%	8 554	18,2%	32 545	69,4%	12 157	52,3%	(29,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	384 800	57 623	15,0%	95 619	24,8%	153 242	39,8%	80 024	58,6%	19,5%
Energy sources	88 013	16 372	18,6%	7 077	8,0%	23 450	26,6%	9 641	44,3%	(26,6%)
Water Management	220 551	36 832	16,7%	75 709	34,3%	112 541	51,0%	65 583	60,2%	15,4%
Waste Water Management	76 236	4 419	5,8%	12 833	16,8%	17 252	22,6%	4 800	63,6%	167,3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	2 114 229	527 321	24,9%	603 023	28,5%	1 130 345	53,5%	388 730	53,8%	55,1%
Property rates	145 043	18 649	12,9%	19 594	13,5%	38 243	26,4%	16 103	26,7%	21,7%
Service charges	757 518	107 129	14,1%	126 885	16,8%	234 013	30,9%	95 240	24,2%	33,2%

Other revenue	85 856	65 955	76.8%	59 680	69.5%	125 635	146.3%	16 565	351.0%	260.3%
Transfers and Subsidies - Operational	641 670	261 262	40.7%	213 010	33.2%	474 272	73.9%	203 915	74.0%	4.5%
Transfers and Subsidies - Capital	400 566	73 268	18.3%	182 490	45.6%	255 758	63.8%	56 410	70.7%	223.5%
Interest	83 576	1 058	1.3%	1 364	1.6%	2 423	2.9%	498	4.3%	173.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 411 525)	(330 031)	23.4%	(267 542)	19.0%	(597 573)	42.3%	(211 851)	38.7%	26.3%
Suppliers and employees	(1 382 054)	(330 031)	23.9%	(267 542)	19.4%	(597 573)	43.2%	(211 851)	38.8%	26.3%
Finance charges	(2 801)	-	-	-	-	-	-	-	-	-
Transfers and grants	(26 669)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	702 704	197 290	28.1%	335 481	47.7%	532 771	75.8%	176 879	116.0%	89.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(440 756)	(94 628)	21.5%	(112 600)	25.5%	(207 228)	47.0%	(101 327)	58.2%	11.1%
Capital assets	(440 756)	(94 628)	21.5%	(112 600)	25.5%	(207 228)	47.0%	(101 327)	58.2%	11.1%
Net Cash from(used) Investing Activities	(440 756)	(94 628)	21.5%	(112 600)	25.5%	(207 228)	47.0%	(101 327)	58.9%	11.1%
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	261 949	102 663	39.2%	222 881	85.1%	325 543	124.3%	75 552	1 875.9%	195.0%
Cash/cash equivalents at the year begin:	13 480	14 652	108.7%	120 086	890.9%	14 652	108.7%	134 449		(10.7%)
Cash/cash equivalents at the year end:	275 428	120 086	43.6%	342 966	124.5%	342 966	124.5%	210 001	407.5%	63.3%

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	40 769	5.5%	39 427	5.3%	37 708	5.1%	626 928	84.2%	744 832	40.6%	10 925	1.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 696	15.2%	14 500	8.3%	6 812	3.9%	127 067	72.6%	175 076	9.5%	19 832	11.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 128	3.5%	6 495	2.5%	5 255	2.0%	242 323	92.1%	263 201	14.3%	(4 244)	(1.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 050	2.5%	1 476	1.8%	1 196	1.5%	76 025	94.2%	80 746	4.4%	(691)	(.9%)	-	-
Receivables from Exchange Transactions - Waste Management	2 499	2.2%	2 020	1.8%	1 775	1.6%	105 078	94.3%	111 372	6.1%	(3 238)	(2.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	19.1%	5	8.9%	3	4.9%	38	67.0%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 481	1.8%	8 189	1.8%	8 010	1.7%	434 821	94.6%	459 500	25.0%	(2)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	1.0%	165	17.8%	345	37.1%	409	44.1%	928	.1%	(1 826)	(196.8%)	-	-
Total By Income Source	89 643	4.9%	72 277	3.9%	61 103	3.3%	1 612 689	87.9%	1 835 712	100.0%	20 755	1.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 556	2.7%	4 158	2.4%	2 789	1.6%	158 361	93.2%	169 864	9.3%	2 229	1.3%	-	-
Commercial	21 745	15.5%	9 821	7.0%	5 732	4.1%	103 426	73.5%	140 725	7.7%	12 102	8.6%	-	-
Households	63 341	4.2%	58 298	3.8%	52 582	3.4%	1 350 902	88.6%	1 525 123	83.1%	6 423	.4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	89 643	4.9%	72 277	3.9%	61 103	3.3%	1 612 689	87.9%	1 835 712	100.0%	20 755	1.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32 808	14.8%	36 773	16.5%	35 777	16.1%	116 839	52.6%	222 197	64.5%
Bulk Water	-	-	5 908	64.9%	3 194	35.1%	-	-	9 102	2.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 796	8.7%	13 220	11.7%	13 072	11.6%	76 848	68.0%	112 935	32.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	42 604	12.4%	55 900	16.2%	52 043	15.1%	193 687	56.3%	344 234	100.0%

Contact Details

Municipal Manager	Mr Morris Maluleka	015 491 9604
Chief Financial Officer	Mr Andile Mhlamanzana	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 000 924	258 055	25,8%	237 674	23,7%	495 729	49,5%	205 652	46,3%	15,6%
Exchange Revenue										
Service charges - Electricity	335 588	80 888	24,1%	74 487	22,2%	155 374	46,3%	64 834	41,1%	14,9%
Service charges - Water	131 310	18 861	14,4%	21 181	16,1%	40 042	30,5%	25 905	42,3%	(18,2%)
Service charges - Waste Water Management	56 877	12 951	22,8%	12 119	21,3%	25 070	44,1%	12 528	46,3%	(3,3%)
Service charges - Waste Management	33 231	9 299	28,0%	8 543	25,7%	17 842	53,7%	7 365	46,3%	16,0%
Sale of Goods and Rendering of Services	4 027	539	13,4%	775	19,2%	1 313	32,6%	601	32,8%	29,0%
Agency services	3 574	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 326	16 735	19,4%	28 292	32,8%	45 026	52,2%	22 558	53,7%	25,4%
Interest earned from Current and Non Current Assets	1 204	608	50,5%	762	63,3%	1 370	113,8%	421	74,4%	80,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	581	39	6,8%	117	20,1%	156	26,9%	93	22,6%	25,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 539	775	14,0%	443	8,0%	1 218	22,0%	558	36,1%	(20,6%)
Non-Exchange Revenue										
Property rates	160 352	45 220	28,2%	40 845	25,5%	86 065	53,7%	15 093	29,0%	170,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 649	27	2%	266	2,3%	293	2,5%	2 741	57,9%	(90,3%)
Licences or permits	893	3 620	405,2%	123	13,8%	3 744	419,0%	(1 583)	(35,9%)	(107,8%)
Transfer and subsidies - Operational	169 775	68 493	40,3%	49 723	29,3%	118 216	69,6%	54 538	74,1%	(8,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	979 049	321 872	32,9%	265 489	27,1%	587 361	60,0%	193 112	42,0%	37,5%
Employee related costs	262 625	70 481	26,8%	71 431	27,2%	141 912	54,0%	66 173	46,9%	7,9%
Remuneration of councillors	18 895	3 377	17,9%	3 361	17,8%	6 738	35,7%	3 385	47,9%	(7,7%)
Bulk purchases - electricity	303 113	65 557	21,6%	90 607	29,9%	156 165	51,5%	46 925	40,4%	93,1%
Inventory consumed	32 187	6 122	19,0%	8 641	26,8%	14 763	45,9%	7 195	43,0%	20,1%
Debt impairment	98 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 200	9 213	17,7%	13 820	26,5%	23 033	44,1%	13 221	52,7%	4,5%
Interest	6 262	16 556	264,4%	27 441	438,2%	43 997	702,6%	928	100,9%	2 855,7%
Contracted services	139 340	37 623	27,0%	36 134	25,9%	73 757	52,9%	37 268	67,7%	(3,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	66 425	112 942	170,0%	14 054	21,2%	126 996	191,2%	18 017	48,0%	(22,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 875	(63 817)	-	(27 815)	-	(91 632)	-	12 540	-	-
Transfers and subsidies - capital (monetary allocations)	183 427	13 151	7,2%	23 683	12,9%	36 834	20,1%	57 600	45,3%	(58,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	205 302	(50 666)		(4 131)		(54 798)		70 140		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	205 302	(50 666)		(4 131)		(54 798)		70 140		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	205 302	(50 666)		(4 131)		(54 798)		70 140		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	205 302	(50 666)		(4 131)		(54 798)		70 140		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	202 997	19 409	9,6%	29 251	14,4%	48 660	24,0%	48 162	35,4%	(39,3%)
National Government	183 427	19 409	10,6%	29 110	15,9%	48 519	26,5%	44 761	37,0%	(35,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	183 427	19 409	10,6%	29 110	15,9%	48 519	26,5%	44 761	37,0%	(35,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 571	-	-	141	7%	141	7%	3 402	20,0%	(95,9%)
Capital Expenditure Functional	202 997	19 409	9,6%	29 251	14,4%	48 660	24,0%	48 162	35,4%	(39,3%)
Municipal governance and administration	15 450	-	-	141	9%	141	9%	3 402	20,0%	(95,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 450	-	-	141	9%	141	9%	3 402	20,0%	(95,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 521	1 743	20,5%	5 621	66,0%	7 365	86,4%	641	4,9%	777,3%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 521	1 743	20,5%	5 621	66,0%	7 365	86,4%	641	4,9%	777,3%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 268	12 204	46,5%	18 854	71,8%	31 058	118,2%	18 930	100,7%	(4,4%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	25 268	12 204	48,3%	18 854	74,6%	31 058	122,9%	18 930	100,7%	(4,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	152 758	5 462	3,6%	4 635	3,0%	10 097	6,6%	25 191	22,0%	(81,6%)
Energy sources	16 000	1 398	8,7%	6 081	38,0%	7 478	46,7%	3 643	34,9%	66,9%
Water Management	71 406	3 639	5,1%	(1 939)	(2,7%)	1 700	2,4%	20 235	33,1%	(109,6%)
Waste Water Management	52 994	425	8%	-	-	425	8%	1 312	4,9%	(100,0%)
Waste Management	12 358	-	-	493	4,0%	493	4,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 035 271	251 847	24,3%	199 578	19,3%	451 425	43,6%	226 130	50,8%	(11,7%)
Property rates	120 264	26 261	21,8%	29 569	24,6%	55 830	46,4%	29 474	53,4%	3%
Service charges	473 800	105 315	22,2%	97 204	20,5%	202 518	42,7%	94 183	45,6%	3,2%

Other revenue	26 374	5 136	19.5%	7 194	27.3%	12 330	46.8%	15 665	41.8%	(54.1%)
Transfers and Subsidies - Operational	169 775	70 617	41.6%	48 992	28.9%	119 609	70.5%	52 275	73.7%	(6.3%)
Transfers and Subsidies - Capital	183 427	43 973	24.0%	15 890	8.7%	59 862	32.6%	34 146	45.2%	(53.5%)
Interest	61 631	546	.9%	729	1.2%	1 275	2.1%	387	71.4%	88.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(828 848)	(69 988)	8.4%	(32 863)	4.0%	(102 851)	12.4%	(70 484)	20.5%	(53.4%)
Suppliers and employees	(822 586)	(69 988)	8.5%	(32 863)	4.0%	(102 851)	12.5%	(70 484)	20.7%	(53.4%)
Finance charges	(6 262)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	206 422	181 859	88.1%	166 714	80.8%	348 573	168.9%	155 646	169.0%	7.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(202 997)	(25 241)	12.4%	(36 741)	18.1%	(61 983)	30.5%	(55 313)	41.1%	(33.6%)
Capital assets	(202 997)	(25 241)	12.4%	(36 741)	18.1%	(61 983)	30.5%	(55 313)	41.1%	(33.6%)
Net Cash from/(used) Investing Activities	(202 997)	(25 241)	12.4%	(36 741)	18.1%	(61 983)	30.5%	(55 313)	41.1%	(33.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 425	156 618	4 572.6%	129 973	3 794.7%	286 591	8 367.3%	100 334	1 738.8%	29.5%
Cash/cash equivalents at the year begin:	22 191	33 669	151.7%	188 548	849.6%	33 669	151.7%	198 395	(205.1%)	(5.0%)
Cash/cash equivalents at the year end:	25 616	188 548	736.0%	318 521	1 243.4%	318 521	1 243.4%	298 456	507.3%	6.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 919	2.3%	7 336	1.9%	6 543	1.7%	367 420	94.2%	390 218	25.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 220	11.3%	7 104	5.6%	6 219	4.9%	98 768	78.2%	126 311	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 566	3.9%	7 142	2.4%	5 962	2.0%	274 523	91.8%	299 194	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 991	2.9%	3 070	2.2%	2 852	2.0%	129 851	92.9%	139 765	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 874	3.1%	2 204	2.4%	2 052	2.2%	84 703	92.2%	91 833	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 780	2.3%	10 552	2.3%	10 299	2.2%	434 121	93.2%	465 751	30.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	103	.3%	717	2.3%	46	.2%	29 737	97.2%	30 802	2.0%	(225 079)	(735.5%)	-	-
Total By Income Source	52 452	3.4%	38 126	2.5%	33 974	2.2%	1 419 122	91.9%	1 543 674	100.0%	(225 079)	(14,6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 143	5.2%	2 861	2.9%	3 727	3.8%	86 798	88.1%	98 530	6.4%	(11)	-	-	-
Commercial	19 059	5.0%	10 911	2.9%	8 349	2.2%	341 322	89.9%	379 640	24.6%	(812)	(.2%)	-	-
Households	28 250	2.7%	24 354	2.3%	21 898	2.1%	991 003	93.0%	1 065 504	69.0%	(224 257)	(21,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	52 452	3.4%	38 126	2.5%	33 974	2.2%	1 419 122	91,9%	1 543 674	100,0%	(225 079)	(14,6%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	47 155	3.1%	33 934	2.2%	27 155	1.8%	1 411 919	92.9%	1 520 164	96.0%
Bulk Water	-	-	-	-	-	-	22 856	100.0%	22 856	1.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 088	20.3%	2 921	7.3%	328	.8%	28 416	71.5%	39 752	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	55 243	3.5%	36 855	2.3%	27 483	1.7%	1 463 191	92,4%	1 582 772	100.0%

Contact Details

Municipal Manager	Mr Thobela Ntoampe Ben	014 718 2077
Chief Financial Officer	Mr Malema Lekubu Charles	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	Operating Revenue and Expenditure									Q2 of 2024/25 to Q2 of 2025/26	
	2025/26										
	2024/25										
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	171 662	66 931	39,0%	80 342	46,8%	147 273	85,8%	54 323	73,3%	47,9%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	72	119	165,0%	42	57,9%	161	222,9%	28	51,8%	50,5%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	(1)	0	(33,3%)	0	(20,6%)	0	(53,9%)	-	-	(100,0%)	
Interest earned from Current and Non Current Assets	3 614	76	2,1%	147	4,1%	223	6,2%	482	40,7%	(69,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 155	485	15,4%	628	19,9%	1 113	35,3%	728	87,9%	(13,7%)	
Non-Exchange Revenue											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	164 821	66 250	40,2%	79 525	48,2%	145 775	88,4%	53 085	73,8%	49,8%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	198 879	55 413	27,9%	50 228	25,3%	105 641	53,1%	51 736	49,0%	(2,9%)	
Employee related costs	136 360	35 300	25,9%	33 872	24,8%	69 172	50,7%	31 785	47,8%	6,6%	
Remuneration of councillors	10 989	2 413	22,0%	2 413	22,0%	4 826	43,9%	2 224	40,7%	8,5%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	-	-	-	-	-	-	-	-	-	-	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	5 530	1 364	24,7%	1 344	24,3%	2 708	49,0%	1 411	45,1%	(4,7%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	13 422	2 271	16,9%	3 921	29,2%	6 193	46,1%	4 122	54,0%	(4,9%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	32 578	14 066	43,2%	8 677	26,6%	22 743	69,8%	12 193	55,0%	(28,8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(27 217)	11 518	-	30 115	-	41 633	-	2 587	-	-	
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(27 217)	11 518		30 115		41 633		2 587			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(27 217)	11 518		30 115		41 633		2 587			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(27 217)	11 518		30 115		41 633		2 587			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(27 217)	11 518		30 115		41 633		2 587			

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	4 198	704	16,8%	738	17,6%	1 442	34,3%	872	94,4%	(15,4%)
Transfers and Subsidies - Operational	164 821	69 028	41,9%	78 231	47,5%	147 258	89,3%	51 816	74,3%	51,0%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	3 613	-	-	121	3,4%	121	3,4%	483	37,9%	(74,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(172 649)	(49 708)	28,8%	(56 655)	32,8%	(106 364)	61,6%	(51 944)	52,9%	9,1%
Suppliers and employees	(172 649)	(49 708)	28,8%	(56 655)	32,8%	(106 364)	61,6%	(51 944)	52,9%	9,1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(17)	20 023	(116 896,1%)	22 434	(130 971,7%)	42 457	(247 867,8%)	1 226	(91,6%)	1 730,0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(55)	-	-	-	-	-	-	-	-	-
Capital assets	(55)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(55)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(72)	20 023	(27 760,2%)	22 434	(31 102,8%)	42 457	(58 863,0%)	1 226	(91,6%)	1 730,0%
Cash/cash equivalents at the year begin:	5 929	218	3,7%	20 224	341,1%	218	3,7%	26 047	-	(22,4%)
Cash/cash equivalents at the year end:	5 857	20 224	345,3%	42 658	728,3%	42 658	728,3%	27 273	(114,2%)	56,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	100,0%	-	-	-	-	-	-	0	3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	70,6%	13	29,4%	-	-	-	-	45	99,7%	-	-	-	-
Total By Income Source	32	70,7%	13	29,3%	-	-	-	-	46	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	32	70,7%	13	29,3%	-	-	-	-	46	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32	70,7%	13	29,3%	-	-	-	-	46	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	-	-	-	-	-	-	122	100,0%	122	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	122	100,0%	122	100,0%

Contact Details

Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Chief Financial Officer	Mr TP Tebjani	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	414 464	129 157	31,2%	114 510	27,6%	243 667	58,8%	157 898	68,1%	(27,5%)
Exchange Revenue										
Service charges - Electricity	104 222	22 848	21,9%	26 258	25,2%	49 106	47,1%	34 927	55,2%	(24,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 594	1 616	24,5%	1 682	25,5%	3 298	50,0%	2 106	50,0%	(20,1%)
Sale of Goods and Rendering of Services	333	77	23,0%	73	22,0%	150	45,1%	62	29,3%	17,9%
Agency services	6 379	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 504	450	29,9%	456	30,3%	906	60,2%	575	13,7%	(20,7%)
Interest earned from Current and Non Current Assets	28 606	5 343	18,7%	4 528	15,8%	9 871	34,5%	9 904	49,0%	(54,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	19	18,8%	1	7%	19	19,5%	20	27,1%	(96,6%)
Licence and permits	11	107	967,3%	-	-	107	967,3%	2 730	25 765,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	497	49	9,9%	166	33,5%	216	43,4%	16 246	3 414,2%	(99,0%)
Non-Exchange Revenue										
Property rates	49 415	12 124	24,5%	12 074	24,4%	24 198	49,0%	18 481	54,8%	(34,7%)
Surcharges and Taxes	-	251	-	271	-	522	-	-	-	(100,0%)
Fines, penalties and forfeits	131	70	53,1%	185	141,1%	254	194,2%	31	38,4%	499,5%
Licences or permits	84	5	5,7%	6	7,3%	11	13,0%	46	-	(86,7%)
Transfer and subsidies - Operational	206 079	84 341	40,9%	67 150	32,6%	151 491	73,5%	69 091	74,5%	(2,8%)
Interest	10 510	1 859	17,7%	1 660	15,8%	3 519	33,5%	3 678	57,9%	(54,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	456 261	100 607	22,1%	79 046	17,3%	179 653	39,4%	147 730	43,0%	(46,5%)
Employee related costs	124 461	32 236	25,9%	31 010	24,9%	63 245	50,8%	46 194	46,9%	(32,9%)
Remuneration of councillors	15 929	3 366	21,1%	3 740	23,5%	7 106	44,6%	6 200	46,5%	(39,7%)
Bulk purchases - electricity	60 555	16 710	27,6%	12 385	20,5%	29 094	48,0%	23 654	58,6%	(47,6%)
Inventory consumed	3 591	557	15,5%	140	3,9%	696	19,4%	978	35,3%	(85,7%)
Debt impairment	17 639	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	67 700	16 160	23,9%	10 688	15,8%	26 848	39,7%	20 750	39,3%	(48,5%)
Interest	2 940	261	8,9%	132	4,5%	393	13,4%	675	29,1%	(80,4%)
Contracted services	87 289	18 782	21,5%	8 554	9,8%	27 337	31,3%	20 121	32,7%	(57,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	76 156	12 536	16,5%	12 397	16,3%	24 933	32,7%	29 158	50,7%	(57,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 798)	28 550	-	35 465	-	64 015	-	10 169	-	-
Transfers and subsidies - capital (monetary allocations)	47 211	17 082	36,2%	-	-	17 082	36,2%	21 798	63,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 413	45 632	-	35 465	-	81 097	-	31 967	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	5 413	45 632	-	35 465	-	81 097	-	31 967	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 413	45 632	-	35 465	-	81 097	-	31 967	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 413	45 632	-	35 465	-	81 097	-	31 967	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	149 432	21 553	14,4%	14 759	9,9%	36 312	24,3%	29 336	44,5%	(49,7%)
National Government	45 182	10 571	23,4%	4 957	11,0%	15 528	34,4%	20 474	59,7%	(75,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 182	10 571	23,4%	4 957	11,0%	15 528	34,4%	20 474	59,7%	(75,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	104 250	10 983	10,5%	9 802	9,4%	20 785	19,9%	8 862	27,5%	10,6%
Capital Expenditure Functional	149 432	21 553	14,4%	14 759	9,9%	36 312	24,3%	29 336	44,5%	(49,7%)
Municipal governance and administration	9 680	-	-	962	10,1%	962	10,1%	45	,4%	2 106,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 680	-	-	962	10,1%	962	10,1%	45	,4%	2 106,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	860	-	-	-	-	-	-	-	-	-
Community and Social Services	860	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 707	21 553	20,4%	13 657	12,9%	35 211	33,3%	20 137	51,5%	(32,2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	105 707	21 553	20,4%	13 657	12,9%	35 211	33,3%	20 137	51,5%	(32,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 185	-	-	120	,4%	120	,4%	9 154	57,9%	(98,7%)
Energy sources	23 685	-	-	120	,5%	120	,5%	444	12,3%	(73,1%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	9 500	-	-	-	-	-	-	8 710	362,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	438 036	171 335	39,1%	118 310	27,0%	289 645	66,1%	156 508	69,0%	(24,4%)
Property rates	43 000	9 542	22,2%	9 955	23,2%	19 497	45,3%	11 918	38,8%	(16,5%)
Service charges	99 137	27 827	28,1%	29 015	29,3%	56 843	57,3%	39 616	60,1%	(26,8%)

Other revenue	14 003	14 546	103.9%	3 477	24.8%	18 023	128.7%	22 609	225.0%	(84.6%)
Transfers and Subsidies - Operational	208 118	87 344	42.0%	67 883	32.6%	155 227	74.6%	71 366	74.6%	(4.9%)
Transfers and Subsidies - Capital	45 172	32 075	71.0%	7 980	17.7%	40 055	88.7%	11 000	79.6%	(27.5%)
Interest	28 606	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(371 277)	(104 075)	28.0%	(62 408)	16.8%	(166 482)	44.8%	(127 518)	54.6%	(51.1%)
Suppliers and employees	(368 337)	(104 075)	28.3%	(62 408)	16.9%	(166 482)	45.2%	(127 518)	55.0%	(51.1%)
Finance charges	(2 940)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 759	67 260	100.7%	55 903	83.7%	123 163	184.5%	28 990	124.7%	92.8%
Cash Flow from Investing Activities										
Receipts	-	44	-	161	-	205	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	44	-	161	-	205	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(149 432)	(28 423)	19.0%	(15 601)	10.4%	(44 024)	29.5%	(29 760)	46.5%	(47.6%)
Capital assets	(149 432)	(28 423)	19.0%	(15 601)	10.4%	(44 024)	29.5%	(29 760)	46.5%	(47.6%)
Net Cash from/(used) Investing Activities	(149 432)	(28 379)	19.0%	(15 440)	10.3%	(43 819)	29.3%	(29 760)	46.5%	(48.1%)
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	(82 673)	38 881	(47.0%)	40 462	(48.9%)	79 344	(96.0%)	(771)	(2 325.3%)	(5 351.2%)
Cash/cash equivalents at the year begin:	304 545	326 858	107.3%	349 497	114.8%	326 858	107.3%	368 859	126.9%	(5.2%)
Cash/cash equivalents at the year end:	221 873	349 497	157.5%	389 960	175.8%	389 960	175.8%	368 176	157.0%	5.9%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mogobadi Erick Moropa	013 261 8403
Chief Financial Officer	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	770 483	237 574	30,8%	256 816	33,3%	494 390	64,2%	190 255	55,3%	35,0%
Exchange Revenue										
Service charges - Electricity	164 683	41 181	25,0%	45 265	27,5%	86 446	52,5%	33 060	51,1%	36,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	21 866	3 294	15,1%	3 321	15,2%	6 616	30,3%	3 331	53,2%	(3,3%)
Sale of Goods and Rendering of Services	1 897	423	22,3%	309	16,3%	732	38,6%	701	52,9%	(55,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 829	1 047	37,0%	1 011	35,7%	2 058	72,7%	1 014	19,3%	(3,3%)
Interest earned from Current and Non Current Assets	6 656	2 962	44,5%	2 032	30,5%	4 994	75,0%	1 095	34,4%	85,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 467	237	16,1%	288	19,7%	525	35,8%	284	15,5%	1,7%
Licence and permits	6 916	1 906	27,6%	1 633	23,6%	3 539	51,2%	1 443	43,6%	13,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	752	0	-	3	,4%	3	,4%	17	2,4%	(84,3%)
Non-Exchange Revenue										
Property rates	63 085	16 252	25,8%	16 316	25,9%	32 568	51,6%	14 589	43,0%	11,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	104 744	7 939	7,6%	54 266	51,8%	62 204	59,4%	4 413	7,7%	1 129,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	381 926	158 072	41,4%	128 044	33,5%	286 115	74,9%	127 377	74,9%	,5%
Interest	13 664	4 261	31,2%	4 321	31,6%	8 582	62,8%	3 489	70,4%	23,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	7	-	7	-	17	-	(58,2%)
Other Gains	(2)	-	-	-	-	-	-	(574)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	753 260	156 803	20,8%	207 796	27,6%	364 599	48,4%	160 338	44,3%	29,6%
Employee related costs	209 467	52 779	25,2%	61 107	29,2%	113 886	54,4%	55 601	47,3%	9,9%
Remuneration of councillors	30 966	6 846	22,1%	6 906	22,3%	13 752	44,4%	7 651	49,7%	(9,7%)
Bulk purchases - electricity	150 170	29 039	19,3%	35 423	23,6%	64 463	42,9%	29 809	58,4%	18,8%
Inventory consumed	25 092	4 853	19,3%	6 552	26,1%	11 405	45,5%	10 650	62,8%	(38,5%)
Debt impairment	88 634	-	-	12 786	14,4%	12 786	14,4%	-	-	(100,0%)
Depreciation and amortisation	64 315	14 811	23,0%	14 858	23,1%	29 669	46,1%	16 310	54,5%	(8,9%)
Interest	5 962	173	2,9%	492	8,3%	666	11,2%	246	97,6%	100,3%
Contracted services	92 371	27 463	29,7%	27 011	29,2%	54 474	59,0%	18 436	57,1%	46,5%
Transfers and subsidies	13 645	2 139	15,7%	2 127	15,6%	4 266	31,3%	3 175	51,2%	(33,0%)
Irrecoverable debts written off	681	384	56,4%	19 337	2 841,1%	19 721	2 897,6%	843	18,4%	2 195,1%
Operational costs	71 913	18 315	25,5%	21 196	29,5%	39 511	54,9%	17 594	59,2%	20,5%
Losses on disposal of Assets	44	-	-	-	-	-	-	23	46,1%	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 223	80 771	-	49 020	-	129 791	-	29 917	-	-
Transfers and subsidies - capital (monetary allocations)	92 090	31 925	34,7%	24 335	26,4%	56 259	61,1%	23 970	74,0%	1,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 313	112 696	-	73 354	-	186 050	-	53 887	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	109 313	112 696	-	73 354	-	186 050	-	53 887	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 313	112 696	-	73 354	-	186 050	-	53 887	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 313	112 696	-	73 354	-	186 050	-	53 887	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	98 829	27 784	28,1%	23 433	23,7%	51 217	51,8%	30 144	61,8%	(22,3%)
National Government	92 090	27 111	29,4%	21 473	23,3%	48 584	52,8%	27 683	67,3%	(22,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	107	29,6%	(100,0%)
Transfers recognised - capital	92 090	27 111	29,4%	21 473	23,3%	48 584	52,8%	27 790	67,2%	(22,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 739	673	10,0%	1 960	29,1%	2 633	39,1%	2 354	25,2%	(16,7%)
Capital Expenditure Functional	98 829	32 487	32,9%	23 433	23,7%	55 920	56,6%	30 144	61,8%	(22,3%)
Municipal governance and administration	1 304	5 351	410,2%	406	31,1%	5 757	441,3%	359	13,1%	13,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 304	5 351	410,2%	406	31,1%	5 757	441,3%	359	13,1%	13,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	870	-	-	821	94,4%	821	94,4%	1 225	15,6%	(33,0%)
Community and Social Services	696	-	-	695	99,9%	695	99,9%	696	87,0%	(1,1%)
Sport And Recreation	174	-	-	126	72,4%	126	72,4%	529	10,0%	(76,2%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 071	21 037	31,8%	14 640	22,2%	35 677	54,0%	25 477	82,4%	(42,5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	66 071	21 037	31,8%	14 640	22,2%	35 677	54,0%	25 477	82,4%	(42,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	30 585	6 100	19,9%	7 567	24,7%	13 666	44,7%	3 084	37,8%	145,4%
Energy sources	29 932	6 100	20,4%	7 480	25,0%	13 579	45,4%	3 002	39,2%	149,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	652	-	-	87	13,3%	87	13,3%	81	7,7%	6,9%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	725 781	288 834	39,8%	222 121	30,6%	510 955	70,4%	205 712	66,8%	8,0%
Property rates	50 923	10 944	21,5%	14 920	29,3%	25 864	50,8%	14 749	34,7%	1,2%
Service charges	174 139	44 779	25,7%	49 678	28,5%	94 457	54,2%	46 676	54,0%	6,4%

Other revenue	17 646	9 220	52.3%	8 607	48.8%	17 827	101.0%	(4 483)	48.0%	(292.0%)
Transfers and Subsidies - Operational	381 926	160 224	42.0%	126 727	33.2%	286 951	75.1%	127 071	75.2%	(.3%)
Transfers and Subsidies - Capital	92 090	60 704	65.9%	20 157	21.9%	80 861	87.8%	21 000	85.5%	(4.0%)
Interest	9 058	2 962	32.7%	2 032	22.4%	4 994	55.1%	698	24.1%	190.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(599 902)	(158 485)	26.4%	(170 032)	28.3%	(328 517)	54.8%	(144 544)	60.9%	17.6%
Suppliers and employees	(580 294)	(158 485)	27.3%	(170 032)	29.3%	(328 517)	56.6%	(144 544)	62.0%	17.6%
Finance charges	(5 962)	-	-	-	-	-	-	-	-	-
Transfers and grants	(13 645)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	125 879	130 349	103.6%	52 089	41.4%	182 439	144.9%	61 168	82.9%	(14.8%)
Cash Flow from Investing Activities										
Receipts	42 166	1 607	3.8%	-	-	1 607	3.8%	-	-	-
Proceeds on disposal of PPE	43 526	1 607	3.7%	-	-	1 607	3.7%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(1 360)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(89 065)	(29 538)	33.2%	(25 918)	29.1%	(55 456)	62.3%	(33 652)	73.1%	(23.0%)
Capital assets	(89 065)	(29 538)	33.2%	(25 918)	29.1%	(55 456)	62.3%	(33 652)	73.1%	(23.0%)
Net Cash from/(used) Investing Activities	(46 899)	(27 932)	59.6%	(25 918)	55.3%	(53 849)	114.8%	(33 652)	72.7%	(23.0%)
Cash Flow from Financing Activities										
Receipts	146	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	146	-	-	-	-	-	-	-	-	-
Payments	(9 126)	(316)	3.5%	(818)	9.0%	(1 134)	12.4%	(3 437)	54.0%	(76.2%)
Repayment of borrowing	(9 126)	(316)	3.5%	(818)	9.0%	(1 134)	12.4%	(3 437)	54.0%	(76.2%)
Net Cash from/(used) Financing Activities	(8 979)	(316)	3.5%	(818)	9.1%	(1 134)	12.6%	(3 437)	54.0%	(76.2%)
Net Increase/(Decrease) in cash held	70 001	102 102	145.9%	25 354	36.2%	127 456	182.1%	24 080	98.4%	5.3%
Cash/cash equivalents at the year begin:	20 857	67 490	323.6%	167 009	800.7%	67 490	323.6%	81 272	252.8%	105.5%
Cash/cash equivalents at the year end:	90 859	167 009	183.8%	192 363	211.7%	192 363	211.7%	105 351	113.0%	82.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 026	74.5%	1 776	7.0%	384	1.5%	4 354	17.0%	25 539	9.8%	(1 527)	(6.0%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 498	5.3%	3 331	3.2%	2 105	2.0%	92 602	89.4%	103 537	39.7%	(5 005)	(4.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	3	100.0%	3	-	(8 580)	(317 885.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	17.6%	7	6.5%	6	5.9%	73	70.1%	104	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 713	2.0%	2 164	2.5%	1 653	1.9%	81 720	93.7%	87 249	33.5%	485	.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 324	3.0%	1 585	3.6%	794	1.8%	40 460	91.6%	44 164	16.9%	(19 213)	(43.5%)	-	-
Total By Income Source	27 580	10.6%	8 863	3.4%	4 942	1.9%	219 211	84.1%	260 595	100.0%	(33 840)	(13.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 981	6.3%	2 505	4.0%	1 272	2.0%	55 380	87.7%	63 138	24.2%	(2 654)	(4.2%)	-	-
Commercial	17 350	42.0%	2 292	5.6%	825	2.0%	20 831	50.4%	41 298	15.8%	(5 773)	(14.0%)	-	-
Households	6 249	4.0%	4 065	2.6%	2 845	1.8%	143 000	91.6%	156 159	59.9%	(25 413)	(16.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 580	10.6%	8 863	3.4%	4 942	1.9%	219 211	84.1%	260 595	100.0%	(33 840)	(13.0%)	-	-

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	681	100.0%	-	-	-	-	-	-	681	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	681	100.0%	-	-	-	-	-	-	681	100.0%

Contact Details

Municipal Manager	Ms Namudi Reginah Makgata	013 262 3056
Chief Financial Officer	Mr Kgagoelo Hutamo	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	501 018	171 772	34,3%	158 578	31,7%	330 350	65,9%	142 974	64,2%	10,9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 700	114	1,1%	113	1,1%	227	2,1%	94	36,7%	19,6%
Sale of Goods and Rendering of Services	1 425	2 566	180,1%	105	7,4%	2 671	187,5%	654	230,8%	(83,9%)
Agency services	7 500	1 954	26,0%	1 866	24,9%	3 820	50,9%	1 676	55,6%	11,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 000	799	20,0%	257	6,4%	1 056	26,4%	582	52,7%	(55,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	34	13,7%	36	14,4%	70	28,1%	22	30,5%	60,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	53 000	10 010	18,9%	10 014	18,9%	20 024	37,8%	10 002	26,5%	,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 400	696	49,7%	280	20,0%	977	69,8%	357	78,9%	(21,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	409 743	151 775	37,0%	141 932	34,6%	293 707	71,7%	126 045	71,3%	12,6%
Interest	13 000	3 824	29,4%	3 975	30,6%	7 799	60,0%	3 540	35,5%	12,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	459 546	112 124	24,4%	117 088	25,5%	229 212	49,9%	108 341	45,0%	8,1%
Employee related costs	143 979	31 232	21,7%	34 357	23,9%	65 588	45,6%	31 033	41,5%	10,7%
Remuneration of councillors	28 904	6 768	23,4%	5 028	17,4%	11 796	40,8%	7 420	46,9%	(32,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 500	113	7,5%	3 574	238,3%	3 687	245,8%	1 273	78,6%	180,8%
Debt impairment	19 836	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 851	6 081	16,5%	9 062	24,6%	15 143	41,1%	8 716	33,2%	4,0%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	160 518	39 173	24,4%	48 230	30,0%	87 403	54,5%	42 511	52,0%	13,5%
Transfers and subsidies	10 728	2 768	25,8%	331	3,1%	3 099	28,9%	2 210	47,1%	(85,0%)
Irrecoverable debts written off	-	4 917	-	-	-	4 917	-	-	-	-
Operational costs	57 230	21 072	36,8%	16 507	28,8%	37 579	65,7%	15 178	47,9%	8,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	41 472	59 648	-	41 490	-	101 138	-	34 633	-	-
Transfers and subsidies - capital (monetary allocations)	78 469	22 318	28,4%	31 508	40,2%	53 826	68,6%	26 375	43,9%	19,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	119 941	81 966	-	72 997	-	154 964	-	61 008	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	119 941	81 966	-	72 997	-	154 964	-	61 008	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	119 941	81 966	-	72 997	-	154 964	-	61 008	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	119 941	81 966	-	72 997	-	154 964	-	61 008	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	161 743	30 362	18,8%	6 231	3,9%	36 593	22,6%	40 072	43,4%	(84,5%)
National Government	78 469	17 984	22,9%	3 697	4,7%	21 682	27,6%	24 693	52,2%	(85,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 469	17 984	22,9%	3 697	4,7%	21 682	27,6%	24 693	52,2%	(85,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 274	12 378	14,9%	2 533	3,0%	14 911	17,9%	15 378	33,7%	(83,5%)
Capital Expenditure Functional	161 743	30 362	18,8%	6 231	3,9%	36 593	22,6%	40 072	43,4%	(84,5%)
Municipal governance and administration	11 274	1 428	12,7%	910	8,1%	2 338	20,7%	1 232	44,2%	(26,1%)
Executive and Council	474	-	-	-	-	-	-	-	-	-
Finance and administration	10 800	1 428	13,2%	910	8,4%	2 338	21,6%	1 232	30,9%	(26,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	142 033	28 934	20,4%	5 321	3,7%	34 255	24,1%	35 939	48,5%	(85,2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	142 033	28 934	20,4%	5 321	3,7%	34 255	24,1%	35 939	48,5%	(85,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 436	-	-	-	-	-	-	2 900	15,7%	(100,0%)
Energy sources	6 436	-	-	-	-	-	-	2 900	29,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	607 483	212 738	35,0%	122 714	20,2%	335 452	55,2%	144 401	63,6%	(15,0%)
Property rates	41 870	2 438	5,8%	2 100	5,0%	4 538	10,8%	2 797	6,8%	(24,9%)
Service charges	8 453	100	1,2%	91	1,1%	192	2,3%	90	35,5%	1,9%

Other revenue	64 948	3 307	5,1%	(18 813)	(29,0%)	(15 506)	(23,9%)	2 406	41,1%	(882,0%)
Transfers and Subsidies - Operational	415 179	611	,1%	1 099	3%	1 710	,4%	130 108	70,0%	(99,2%)
Transfers and Subsidies - Capital	73 033	206 282	282,5%	138 237	189,3%	344 519	471,7%	9 000	84,9%	1 436,0%
Interest	4 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(430 103)	(203 994)	47,4%	(168 870)	39,3%	(372 864)	86,7%	(159 019)	83,3%	6,2%
Suppliers and employees	(425 279)	(203 994)	48,0%	(168 870)	39,7%	(372 864)	87,7%	(159 019)	83,9%	6,2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 823)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	177 380	8 744	4,9%	(46 156)	(26,0%)	(37 411)	(21,1%)	(14 618)	8,0%	215,7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(187 504)	-	-	2 533	(1,4%)	2 533	(1,4%)	-	-	(100,0%)
Capital assets	(187 504)	-	-	2 533	(1,4%)	2 533	(1,4%)	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(187 504)	-	-	2 533	(1,4%)	2 533	(1,4%)	-	-	(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	(10 125)	8 744	(86,4%)	(43 622)	430,9%	(34 878)	344,5%	(14 618)	(40,0%)	198,4%
Cash/cash equivalents at the year begin:	13 901	-	-	8 744	62,9%	-	-	26 593	(67,1%)	-
Cash/cash equivalents at the year end:	3 776	8 744	231,6%	4 518	119,6%	4 518	119,6%	11 974	39,1%	(62,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 101	3,4%	2 537	2,8%	2 523	2,8%	82 916	91,0%	91 076	59,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	53	10,4%	38	7,4%	30	5,8%	392	76,4%	514	,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 348	2,2%	1 298	2,1%	1 308	2,2%	56 720	93,5%	60 673	39,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 502	3,0%	3 872	2,5%	3 861	2,5%	140 030	92,0%	152 266	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 230	4,0%	2 836	3,5%	2 813	3,5%	71 719	89,0%	80 597	52,9%	-	-	-	-
Commercial	929	1,4%	836	1,3%	847	1,3%	61 582	95,9%	64 193	42,2%	-	-	-	-
Households	8	1,3%	8	1,3%	8	1,3%	592	96,0%	616	4%	-	-	-	-
Other	335	4,9%	193	2,8%	193	2,8%	6 137	89,5%	6 859	4,5%	-	-	-	-
Total By Customer Group	4 502	3,0%	3 872	2,5%	3 861	2,5%	140 030	92,0%	152 266	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	146	100,0%	-	-	-	-	-	-	146	1,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 178	23,2%	29	,2%	-	-	10 516	76,6%	13 724	98,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 324	24,0%	29	,2%	-	-	10 516	75,8%	13 870	100,0%

Contact Details

Municipal Manager	Mr Ronald Maisane Mogamedi	013 265 8625
Chief Financial Officer	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 121 282	360 465	32,1%	295 659	26,4%	656 124	58,5%	291 422	61,5%	1,5%
Exchange Revenue										
Service charges - Electricity	200	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	31 400	7 810	24,9%	7 566	24,1%	15 376	49,0%	7 216	46,2%	4,8%
Sale of Goods and Rendering of Services	141 070	2 580	1,8%	(1 175)	(,8%)	1 406	1,0%	4 890	9,7%	(124,0%)
Agency services	9 201	1 826	19,8%	3 222	35,0%	5 048	54,9%	2 300	58,2%	40,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 643	1 929	25,2%	1 977	25,9%	3 906	51,1%	1 805	54,8%	9,5%
Interest earned from Current and Non Current Assets	14 376	3 873	26,9%	3 143	21,9%	7 017	48,8%	2 377	67,3%	32,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	469	112	23,8%	114	24,4%	226	48,2%	107	67,7%	7,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 926	4 679	119,2%	56	1,4%	4 735	120,6%	8	39,0%	606,1%
Non-Exchange Revenue										
Property rates	240 179	68 680	28,6%	60 696	25,3%	129 376	53,9%	54 116	55,6%	12,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 644	39	1,1%	(33)	(,9%)	5	,1%	9	,9%	(472,4%)
Licences or permits	7 842	1 419	18,1%	2 375	30,3%	3 794	48,4%	1 920	53,0%	23,7%
Transfer and subsidies - Operational	625 403	257 910	41,2%	209 083	33,4%	466 992	74,7%	208 578	73,6%	,2%
Interest	35 930	8 182	22,8%	8 633	24,0%	16 815	46,8%	8 096	69,1%	6,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1 428	-	-	-	1 428	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	998 092	205 982	20,6%	183 477	18,4%	389 459	39,0%	223 584	41,6%	(17,9%)
Employee related costs	282 883	72 080	25,5%	83 672	29,6%	155 752	55,1%	73 558	51,9%	13,7%
Remuneration of councillors	46 350	11 000	23,7%	10 884	23,5%	21 884	47,2%	12 241	50,9%	(11,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 504	1 072	16,5%	836	12,9%	1 908	29,3%	233	10,0%	258,4%
Debt impairment	54 501	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	74 288	16 541	22,3%	(2 127)	(2,9%)	14 414	19,4%	-	-	(100,0%)
Interest	900	-	-	-	-	-	-	24	,4%	(100,0%)
Contracted services	391 104	66 675	17,0%	67 307	17,2%	133 982	34,3%	91 747	41,5%	(26,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 919	1 199	41,1%	476	16,3%	1 675	57,4%	393	45,8%	21,1%
Operational costs	138 644	35 777	25,8%	22 429	16,2%	58 206	42,0%	45 388	57,7%	(50,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 639	-	-	-	1 639	-	-	-	-
Surplus/(Deficit)	123 189	154 483	-	112 182	-	266 664	-	67 838	-	-
Transfers and subsidies - capital (monetary allocations)	180 101	55 042	30,6%	53 096	29,5%	108 138	60,0%	90 894	61,6%	(41,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	303 290	209 525		165 278		374 803		158 731		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	303 290	209 525		165 278		374 803		158 731		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	303 290	209 525		165 278		374 803		158 731		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	303 290	209 525		165 278		374 803		158 731		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	289 401	53 040	18,3%	71 908	24,8%	124 949	43,2%	130 663	56,5%	(45,0%)
National Government	180 101	48 365	26,9%	45 876	25,5%	94 241	52,3%	60 378	49,1%	(24,0%)
Provincial Government	-	-	-	921	-	921	-	4 729	-	(80,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	180 101	48 365	26,9%	46 796	26,0%	95 161	52,8%	65 107	53,4%	(28,1%)
Borrowing	-	-	-	-	-	-	-	10 380	123,6%	(100,0%)
Internally generated funds	109 300	4 675	4,3%	25 112	23,0%	29 788	27,3%	55 176	44,7%	(54,5%)
Capital Expenditure Functional	289 401	53 040	18,3%	71 908	24,8%	124 949	43,2%	132 841	57,6%	(45,9%)
Municipal governance and administration	38 900	179	,5%	1 814	4,7%	1 993	5,1%	5 031	13,5%	(63,9%)
Executive and Council	6 900	-	-	-	-	-	-	4 247	44,8%	(100,0%)
Finance and administration	32 000	179	,6%	1 814	5,7%	1 993	6,2%	784	2,0%	131,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 800	192	2,5%	-	-	192	2,5%	2 509	61,3%	(100,0%)
Community and Social Services	6 600	192	2,9%	-	-	192	2,9%	2 509	79,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	213 628	37 538	17,6%	64 047	30,0%	101 585	47,6%	102 100	58,8%	(37,3%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	212 628	37 538	17,7%	64 047	30,1%	101 585	47,8%	102 100	59,7%	(37,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	29 074	15 132	52,0%	6 048	20,8%	21 179	72,8%	23 201	301,0%	(73,9%)
Energy sources	23 474	1 616	6,9%	5 114	21,8%	6 731	28,7%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 600	13 515	241,3%	933	16,7%	14 448	258,0%	23 201	301,0%	(96,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 309 063	418 543	32,0%	374 720	28,6%	793 263	60,6%	373 134	58,9%	,4%
Property rates	180 134	42 940	23,8%	44 050	24,5%	86 990	48,3%	40 108	31,2%	9,8%
Service charges	23 700	4 831	20,4%	5 513	23,3%	10 344	43,6%	5 533	30,3%	(,4%)

Other revenue	252 670	18 367	7.3%	58 122	23.0%	76 489	30.3%	47 621	48.1%	22.1%
Transfers and Subsidies - Operational	625 403	260 426	41.6%	206 135	33.0%	466 960	74.6%	206 551	73.4%	(.2%)
Transfers and Subsidies - Capital	180 101	90 127	50.0%	59 609	33.1%	149 736	83.1%	71 000	55.3%	(16.0%)
Interest	47 055	1 853	3.9%	1 291	2.7%	3 144	6.7%	2 322	85.4%	(44.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(864 384)	(153 232)	17.7%	(92 387)	10.7%	(245 618)	28.4%	(153 768)	41.6%	(39.9%)
Suppliers and employees	(864 384)	(153 232)	17.7%	(92 387)	10.7%	(245 618)	28.4%	(153 768)	40.8%	(39.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	444 679	265 311	59.7%	282 334	63.5%	547 645	123.2%	219 366	99.4%	28.7%
Cash Flow from Investing Activities										
Receipts	-	(1 335)	-	(1 349)	-	(2 684)	-	(1 349)	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(1 335)	-	(1 349)	-	(2 684)	-	(1 349)	-	-
Payments	(289 401)	(105 583)	36.5%	(75 817)	26.2%	(181 400)	62.7%	(138 937)	63.0%	(45.4%)
Capital assets	(289 401)	(105 583)	36.5%	(75 817)	26.2%	(181 400)	62.7%	(138 937)	63.0%	(45.4%)
Net Cash from/(used) Investing Activities	(289 401)	(106 917)	36.9%	(77 167)	26.7%	(184 084)	63.6%	(140 286)	63.8%	(45.0%)
Cash Flow from Financing Activities										
Receipts	-	(11 275)	-	(11 275)	-	(22 550)	-	(11 275)	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(11 275)	-	(11 275)	-	(22 550)	-	(11 275)	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(11 275)	-	(11 275)	-	(22 550)	-	(11 275)	-	-
Net Increase/(Decrease) in cash held	155 278	147 119	94.7%	193 892	124.9%	341 011	219.6%	67 805	805.4%	186.0%
Cash/cash equivalents at the year begin:	99 298	202 274	203.7%	349 392	351.9%	202 274	203.7%	149 297	45.9%	134.0%
Cash/cash equivalents at the year end:	254 576	349 392	137.2%	543 284	213.4%	543 284	213.4%	217 102	93.3%	150.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 823	4.2%	11 315	2.5%	8 592	1.9%	411 315	91.4%	450 044	73.0%	(1 587)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 721	2.8%	2 139	2.2%	1 775	1.8%	89 347	93.1%	95 982	15.6%	1 234	1.3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 612	5.5%	3 506	5.3%	3 425	5.2%	55 461	84.0%	66 003	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	1.3%	47	1.0%	42	.9%	4 534	96.8%	4 684	.8%	(61)	(1.3%)	-	-
Total By Income Source	25 216	4.1%	17 007	2.8%	13 834	2.2%	560 657	90.9%	616 713	100.0%	(414)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	511	.6%	467	.6%	420	.5%	81 453	98.3%	82 850	13.4%	(652)	(.8%)	-	-
Commercial	18 268	5.9%	11 374	3.7%	9 202	3.0%	272 178	87.5%	311 022	50.4%	531	.2%	-	-
Households	6 436	2.9%	5 167	2.3%	4 212	1.9%	207 026	92.9%	222 840	36.1%	(293)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 216	4.1%	17 007	2.8%	13 834	2.2%	560 657	90.9%	616 713	100.0%	(414)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 197	57.5%	2 335	42.0%	-	-	28	.5%	5 560	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 197	57.5%	2 335	42.0%	-	-	28	.5%	5 560	100.0%

Contact Details

Municipal Manager	Mr Makgata Joel	013 231 121
Chief Financial Officer	Mr Lesley Makgopa	013 231 1000

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 460 870	560 096	38,3%	446 858	30,6%	1 006 953	68,9%	444 417	71,7%	,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	102 108	20 474	20,1%	19 864	19,5%	40 337	39,5%	27 818	52,8%	(28,6%)
Service charges - Waste Water Management	16 994	4 333	25,5%	4 062	23,9%	8 395	49,4%	3 864	48,0%	5,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 704	380	14,1%	239	8,8%	619	22,9%	738	47,6%	(67,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 325	9 771	37,1%	10 033	38,1%	19 805	75,2%	9 196	96,1%	9,1%
Interest earned from Current and Non Current Assets	63 719	13 094	20,5%	5 159	8,1%	18 252	28,6%	12 546	60,6%	(58,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17	1	5,2%	-	-	1	5,2%	1	215,1%	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	4	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 435	14	1,0%	10	7%	24	1,7%	851	109,9%	(98,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 246 860	510 748	41,0%	405 857	32,6%	916 605	73,5%	388 169	73,3%	4,6%
Interest	-	472	-	480	-	952	-	457	-	4,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	809	-	809	-	1 618	-	776	-	4,2%
Gains on disposal of Assets	705	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	345	-	345	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 413 871	331 384	23,4%	401 832	28,4%	733 216	51,9%	348 019	54,7%	15,5%
Employee related costs	468 019	105 793	22,6%	111 295	23,8%	217 088	46,4%	105 247	44,2%	5,7%
Remuneration of councillors	19 300	3 648	18,9%	3 848	19,9%	7 496	38,8%	4 270	46,7%	(9,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	134 147	47 731	35,6%	75 409	56,2%	123 141	91,8%	95 965	109,7%	(21,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	98 947	-	-	-	-	-	-	-	-	-
Interest	115	-	-	-	-	-	-	-	-	-
Contracted services	415 916	125 229	30,1%	135 701	32,6%	260 929	62,7%	83 162	57,6%	63,2%
Transfers and subsidies	20 000	-	-	12 336	61,7%	12 336	61,7%	-	-	(100,0%)
Irrecoverable debts written off	5 742	-	-	-	-	-	-	-	-	-
Operational costs	251 685	48 983	19,5%	63 244	25,1%	112 226	44,6%	59 376	64,4%	6,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	47 000	228 712	-	45 025	-	273 737	-	96 398	-	-
Transfers and subsidies - capital (monetary allocations)	407 331	87 477	21,5%	181 584	44,6%	269 061	66,1%	127 334	35,2%	42,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	121	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	454 331	316 189		226 609		542 798		223 853		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	454 331	316 189		226 609		542 798		223 853		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	454 331	316 189		226 609		542 798		223 853		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	454 331	316 189		226 609		542 798		223 853		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	453 100	99 282	21,9%	145 334	32,1%	244 616	54,0%	132 290	32,2%	9,9%
National Government	405 581	83 032	20,5%	130 897	32,3%	213 929	52,7%	121 663	34,2%	7,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	405 581	83 032	20,5%	130 897	32,3%	213 929	52,7%	121 663	34,2%	7,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 519	16 250	34,2%	14 437	30,4%	30 687	64,6%	10 627	23,0%	35,8%
Capital Expenditure Functional	453 100	99 282	21,9%	145 334	32,1%	244 616	54,0%	132 290	32,2%	9,9%
Municipal governance and administration	12 550	-	-	1 365	10,9%	1 365	10,9%	476	6,7%	187,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 550	-	-	1 365	10,9%	1 365	10,9%	476	6,7%	187,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 059	-	-	-	-	-	-	-	-	-
Planning and Development	1 059	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	439 491	99 282	22,6%	143 969	32,8%	243 251	55,3%	131 814	32,8%	9,2%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	439 491	99 282	22,6%	143 969	32,8%	243 251	55,3%	131 814	32,8%	9,2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 879 227	1 635 400	87,0%	1 374 185	73,1%	3 009 586	160,2%	648 611	74,7%	111,9%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	71 427	14 924	20,9%	14 844	20,8%	29 768	41,7%	13 793	44,8%	7,6%

Other revenue	95 145	979 775	1 029.8%	746 850	785.0%	1 726 624	1 814.7%	77 475	4 917.2%	864.0%
Transfers and Subsidies - Operational	1 246 860	508 568	40.8%	397 912	31.9%	906 480	72.7%	384 010	72.9%	3.6%
Transfers and Subsidies - Capital	407 331	119 906	29.4%	209 570	51.4%	329 476	80.9%	161 500	51.5%	29.8%
Interest	58 464	12 228	20.9%	5 009	8.6%	17 237	29.5%	11 833	56.1%	(57.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 176 835)	(665 522)	56.6%	(405 580)	34.5%	(1 071 101)	91.0%	(685 749)	131.6%	(40.9%)
Suppliers and employees	(1 176 835)	(665 522)	56.6%	(405 580)	34.5%	(1 071 101)	91.0%	(685 749)	131.6%	(40.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	702 392	969 879	138.1%	968 606	137.9%	1 938 484	276.0%	(37 137)	3.8%	(2 708.2%)
Cash Flow from Investing Activities										
Receipts	705	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	705	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(453 100)	(99 282)	21.9%	(145 334)	32.1%	(244 616)	54.0%	(132 290)	32.2%	9.9%
Capital assets	(453 100)	(99 282)	21.9%	(145 334)	32.1%	(244 616)	54.0%	(132 290)	32.2%	9.9%
Net Cash from/(used) Investing Activities	(452 395)	(99 282)	21.9%	(145 334)	32.1%	(244 616)	54.1%	(132 290)	32.2%	9.9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	249 997	870 597	348.2%	823 271	329.3%	1 693 868	677.6%	(169 427)	(130.1%)	(585.9%)
Cash/cash equivalents at the year begin:	442 034	391 481	88.6%	1 262 078	285.5%	391 481	88.6%	532 249	134.1%	137.1%
Cash/cash equivalents at the year end:	692 031	1 262 078	182.4%	2 085 349	301.3%	2 085 349	301.3%	362 822	65.1%	474.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 898	16.7%	556	4.9%	510	4.5%	8 396	73.9%	11 361	1.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 195	6.4%	2 294	2.8%	1 968	2.4%	72 350	88.4%	81 806	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 972	3.4%	9 519	1.7%	8 805	1.6%	513 843	93.2%	551 140	85.5%	-	-	-	-
Total By Income Source	26 066	4.0%	12 369	1.9%	11 283	1.8%	594 588	92.3%	644 307	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 898	16.7%	556	4.9%	510	4.5%	8 396	73.9%	11 361	1.8%	-	-	-	-
Commercial	5 195	6.4%	2 294	2.8%	1 968	2.4%	72 350	88.4%	81 806	12.7%	-	-	-	-
Households	18 972	3.4%	9 519	1.7%	8 805	1.6%	513 843	93.2%	551 140	85.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 066	4.0%	12 369	1.9%	11 283	1.8%	594 588	92.3%	644 307	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	1 772	27.3%	1 746	26.8%	2 985	45.9%	6 503	87.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	937	100.0%	-	-	-	-	-	-	937	12.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	937	12.6%	1 772	23.8%	1 746	23.5%	2 985	40.1%	7 440	100.0%

Contact Details

Municipal Manager	Mr Meshack Mahlagume Kgwale	013 262 7312
Chief Financial Officer	Mr Hendrick Legamane Nkadiemeng(Cfo)	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	837 275	252 934	30,2%	231 878	27,7%	484 813	57,9%	210 205	56,2%	10,3%
Exchange Revenue										
Service charges - Electricity	40 396	13 999	34,7%	13 284	32,9%	27 283	67,5%	12 407	59,3%	7,1%
Service charges - Water	17 998	4 816	26,8%	4 338	24,1%	9 154	50,9%	4 017	36,7%	8,0%
Service charges - Waste Water Management	13 137	3 386	25,8%	3 532	26,9%	6 918	52,7%	2 819	36,6%	25,3%
Service charges - Waste Management	14 293	3 154	22,1%	3 240	22,7%	6 394	44,7%	3 053	37,4%	6,1%
Sale of Goods and Rendering of Services	504	2 292	454,9%	432	85,8%	2 724	540,7%	794	59,9%	(45,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 934	5 404	19,3%	5 766	20,6%	11 170	40,0%	5 173	32,5%	11,5%
Interest earned from Current and Non Current Assets	14 970	3 654	24,4%	2 732	18,2%	6 386	42,7%	838	28,4%	226,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 265	205	16,2%	272	21,5%	477	37,7%	118	16,6%	131,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	83 244	178	2%	143	2%	321	4%	94	6%	52,2%
Non-Exchange Revenue										
Property rates	141 166	19 847	14,1%	40 773	28,9%	60 620	42,9%	25 814	29,5%	57,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	817	53	6,5%	95	11,7%	148	18,1%	38	22,2%	149,4%
Licences or permits	-	5	-	12	-	17	-	426	-	(97,2%)
Transfer and subsidies - Operational	459 865	190 898	41,5%	151 755	33,0%	342 653	74,5%	149 224	72,2%	1,7%
Interest	21 687	5 041	23,2%	5 505	25,4%	10 547	48,6%	5 390	43,5%	2,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	836 823	189 136	22,6%	192 757	23,0%	381 894	45,6%	164 605	40,6%	17,1%
Employee related costs	281 529	64 798	23,0%	64 881	23,0%	129 679	46,1%	41 694	36,1%	55,6%
Remuneration of councillors	28 802	6 240	21,7%	6 138	21,3%	12 378	43,0%	5 089	44,9%	20,6%
Bulk purchases - electricity	139 825	34 989	25,0%	34 147	24,4%	69 136	49,4%	29 809	38,5%	14,6%
Inventory consumed	45 165	4 414	9,8%	12 692	28,1%	17 106	37,9%	8 979	50,7%	41,3%
Debt impairment	28 872	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	65 123	22 024	33,8%	19 645	30,2%	41 669	64,0%	12 532	44,7%	56,8%
Interest	3 736	1 578	42,2%	1 593	42,6%	3 171	84,9%	82	18,1%	1 850,9%
Contracted services	110 780	31 986	28,9%	31 239	28,2%	63 225	57,1%	45 551	53,8%	(31,4%)
Transfers and subsidies	2 795	630	22,6%	355	12,7%	986	35,3%	851	-	(58,2%)
Irrecoverable debts written off	27 793	-	-	-	-	-	-	0	(7%)	(100,0%)
Operational costs	102 403	22 477	22,0%	22 066	21,5%	44 544	43,5%	20 017	53,8%	10,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	453	63 798	-	39 121	-	102 919	-	45 601	-	-
Transfers and subsidies - capital (monetary allocations)	430 354	90 022	20,9%	93 923	21,8%	183 944	42,7%	83 173	28,0%	12,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	430 807	153 820		133 043		286 863		128 773		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	430 807	153 820		133 043		286 863		128 773		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	430 807	153 820		133 043		286 863		128 773		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	430 807	153 820		133 043		286 863		128 773		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	435 804	79 443	18,2%	83 282	19,1%	162 725	37,3%	109 506	34,2%	(23,9%)
National Government	425 496	79 406	18,7%	82 510	19,4%	161 916	38,1%	104 911	34,1%	(21,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	425 496	79 406	18,7%	82 510	19,4%	161 916	38,1%	104 911	34,1%	(21,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 307	37	4%	772	7,5%	810	7,9%	4 595	37,8%	(83,2%)
Capital Expenditure Functional	435 804	79 443	18,2%	83 282	19,1%	162 725	37,3%	109 506	34,2%	(23,9%)
Municipal governance and administration	3 650	37	1,0%	772	21,2%	810	22,2%	1 012	20,4%	(23,7%)
Executive and Council	300	-	-	-	-	-	-	609	-	(100,0%)
Finance and administration	3 350	37	1,1%	772	23,1%	810	24,2%	403	8,7%	91,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 063	-	-	6 092	50,5%	6 092	50,5%	1 013	7,9%	501,4%
Community and Social Services	11 863	-	-	6 092	51,4%	6 092	51,4%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	755	7,5%	(100,0%)
Public Safety	200	-	-	-	-	-	-	258	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	304 047	62 509	20,6%	72 045	23,7%	134 555	44,3%	102 244	34,8%	(29,5%)
Planning and Development	303 633	62 509	20,6%	72 045	23,7%	134 555	44,3%	94 927	33,4%	(24,1%)
Road Transport	414	-	-	-	-	-	-	7 316	59,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	116 043	16 897	14,6%	4 373	3,8%	21 269	18,3%	5 238	42,1%	(16,5%)
Energy sources	21 043	7 897	37,5%	4 208	20,0%	12 105	57,5%	5 238	53,7%	(19,7%)
Water Management	95 000	9 000	9,5%	163	2%	9 163	9,6%	-	-	(100,0%)
Waste Water Management	-	-	-	1	-	1	-	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 261 232	386 954	30,7%	350 484	27,8%	737 438	58,5%	392 255	61,6%	(10,6%)
Property rates	91 758	6 412	7,0%	9 051	9,9%	15 463	16,9%	17 898	30,5%	(49,4%)
Service charges	69 028	15 952	23,1%	17 410	25,2%	33 363	48,3%	17 295	54,6%	7%

Other revenue	171 744	2 137	1,2%	1 251	7%	3 388	2,0%	5 277	17,9%	(76,3%)
Transfers and Subsidies - Operational	460 369	196 075	42,6%	156 370	34,0%	352 445	76,6%	154 940	73,8%	9%
Transfers and Subsidies - Capital	430 354	162 131	37,7%	163 074	37,9%	325 205	75,6%	194 142	68,9%	(16,0%)
Interest	37 979	4 246	11,2%	3 328	8,8%	7 574	19,9%	2 704	37,6%	23,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(715 036)	(58 671)	8,2%	(55 920)	7,8%	(114 591)	16,0%	(88 047)	23,9%	(36,5%)
Suppliers and employees	(708 504)	(58 671)	8,3%	(55 920)	7,9%	(114 591)	16,2%	(88 047)	23,9%	(36,5%)
Finance charges	(3 736)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 795)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	546 197	328 282	60,1%	294 564	53,9%	622 847	114,0%	304 209	105,8%	(3,2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(435 804)	(85 053)	19,5%	(96 158)	22,1%	(181 211)	41,6%	(114 414)	36,2%	(16,0%)
Capital assets	(435 804)	(85 053)	19,5%	(96 158)	22,1%	(181 211)	41,6%	(114 414)	36,2%	(16,0%)
Net Cash from/(used) Investing Activities	(435 804)	(85 053)	19,5%	(96 158)	22,1%	(181 211)	41,6%	(114 414)	36,2%	(16,0%)
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	110 393	243 229	220,3%	198 407	179,7%	441 636	400,1%	189 794	568,6%	4,5%
Cash/cash equivalents at the year begin:	21 336	29 790	139,6%	270 278	1 266,7%	29 790	139,6%	250 047	457,1%	8,1%
Cash/cash equivalents at the year end:	131 729	270 278	205,2%	468 685	355,8%	468 685	355,8%	439 841	561,9%	6,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 443	2,2%	1 414	2,2%	1 569	2,4%	60 840	93,2%	65 266	10,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 190	16,3%	703	3,6%	548	2,8%	15 185	77,4%	19 626	3,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 117	6,1%	13 290	6,2%	9 799	4,5%	179 451	83,2%	215 657	33,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 293	1,6%	1 178	1,5%	1 157	1,5%	74 898	95,4%	78 526	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 191	1,7%	1 056	1,5%	998	1,4%	67 398	95,4%	70 642	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 890	2,1%	3 742	2,0%	3 626	1,9%	175 746	94,0%	187 004	29,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	4%	2	1,9%	44	43,2%	56	54,4%	102	-	-	-	-	-
Total By Income Source	24 124	3,8%	21 384	3,4%	17 741	2,8%	573 573	90,1%	636 822	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 807	10,8%	4 891	13,9%	2 079	5,9%	24 474	69,4%	35 251	5,5%	-	-	-	-
Commercial	7 385	8,6%	5 221	6,1%	4 726	5,5%	68 659	79,8%	85 982	13,5%	-	-	-	-
Households	12 932	2,5%	11 272	2,2%	10 936	2,1%	480 439	93,2%	515 579	81,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 124	3,8%	21 384	3,4%	17 741	2,8%	573 573	90,1%	636 822	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	94	5%	209	1,2%	-	-	16 850	98,2%	17 153	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	94	5%	209	1,2%	-	-	16 850	98,2%	17 153	100,0%

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4065
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 326 753	344 380	26,0%	315 116	23,8%	659 496	49,7%	282 773	51,8%	11,4%
Exchange Revenue										
Service charges - Electricity	391 236	87 289	22,3%	81 723	20,9%	169 012	43,2%	75 203	45,8%	8,7%
Service charges - Water	90 618	31 827	35,1%	30 306	33,4%	62 133	68,6%	22 222	55,5%	36,4%
Service charges - Waste Water Management	67 901	16 439	24,2%	16 094	23,7%	32 533	47,9%	14 985	46,2%	7,4%
Service charges - Waste Management	58 742	14 183	24,1%	14 106	24,0%	28 289	48,2%	12 943	46,3%	9,0%
Sale of Goods and Rendering of Services	11 224	1 230	11,0%	1 117	9,9%	2 347	20,9%	1 453	39,0%	(23,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	38 133	6 939	18,2%	7 485	19,6%	14 424	37,8%	7 674	43,0%	(2,5%)
Interest earned from Current and Non Current Assets	5 471	1 778	32,5%	1 531	28,0%	3 309	60,5%	1 452	56,7%	5,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	0	20,7%	0	20,7%	1	41,3%	0	45,3%	-
Rental from Fixed Assets	3 453	911	26,4%	966	28,0%	1 877	54,4%	461	52,4%	109,5%
Licence and permits	98	25	25,6%	22	22,4%	47	47,9%	14	21,1%	53,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44 333	415	,9%	360	,8%	775	1,7%	877	2,9%	(58,9%)
Non-Exchange Revenue										
Property rates	258 951	61 669	23,8%	63 238	24,4%	124 907	48,2%	53 332	49,3%	18,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	49 231	44	,1%	41	,1%	85	2%	(108)	(1,1%)	(137,9%)
Licences or permits	-	4	-	33	-	37	-	13	-	146,8%
Transfer and subsidies - Operational	294 895	119 161	40,4%	95 329	32,3%	214 490	72,7%	89 910	72,1%	6,0%
Interest	12 466	2 072	16,6%	2 327	18,7%	4 399	35,3%	1 947	35,9%	19,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	351	-	328	-	679	-	338	-	(2,8%)
Gains on disposal of Assets	-	42	-	82	-	124	-	55	-	50,5%
Other Gains	-	-	-	27	-	27	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 382 469	291 650	21,1%	339 690	24,6%	631 340	45,7%	332 911	42,5%	2,0%
Employee related costs	332 538	88 861	26,7%	83 915	25,2%	172 775	52,0%	76 738	49,1%	9,4%
Remuneration of councillors	20 559	3 546	17,2%	4 207	20,5%	7 753	37,7%	3 886	34,1%	8,3%
Bulk purchases - electricity	460 250	153 194	33,3%	147 416	32,0%	300 610	65,3%	179 938	68,5%	(18,1%)
Inventory consumed	117 003	12 704	10,9%	42 018	35,9%	54 721	46,8%	21 004	43,4%	100,0%
Debt impairment	94 135	632	,7%	4 778	5,1%	5 411	5,7%	35	-	13 363,8%
Depreciation and amortisation	128 379	13	-	3	-	16	-	-	-	(100,0%)
Interest	22 041	-	-	-	-	-	-	-	-	-
Contracted services	124 809	16 565	13,3%	33 752	27,0%	50 317	40,3%	26 261	43,1%	28,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	552	0	-	27	4,9%	27	4,9%	-	-	(100,0%)
Operational costs	82 202	16 136	19,6%	23 570	28,7%	39 706	48,3%	25 047	49,7%	(5,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	4	-	4	-	-	-	(100,0%)
Surplus/(Deficit)	(55 716)	52 729	-	(24 574)	-	28 155	-	(50 138)	-	-
Transfers and subsidies - capital (monetary allocations)	162 093	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 377	52 729		(24 574)		28 155		(50 138)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 377	52 729		(24 574)		28 155		(50 138)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 377	52 729		(24 574)		28 155		(50 138)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 377	52 729		(24 574)		28 155		(50 138)		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	162 093	43 885	27,1%	58 932	36,4%	102 817	63,4%	54 864	59,4%	7,4%
National Government	162 093	36 894	22,8%	48 829	30,1%	85 723	52,9%	48 760	54,5%	,1%
Provincial Government	-	4 456	-	1 392	-	5 848	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	162 093	41 349	25,5%	50 222	31,0%	91 571	56,5%	48 760	54,5%	3,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 536	-	8 710	-	11 246	-	6 104	117,1%	42,7%
Capital Expenditure Functional	162 093	43 885	27,1%	58 932	36,4%	102 817	63,4%	54 864	59,4%	7,4%
Municipal governance and administration	-	2 536	-	8 710	-	11 246	-	2 568	252,3%	239,2%
Executive and Council	-	-	-	-	-	-	-	2 568	67,1%	(100,0%)
Finance and administration	-	2 536	-	8 710	-	11 246	-	-	1 575,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	382	,4%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	382	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 270	10 408	46,7%	7 070	31,7%	17 478	78,5%	12 494	37,2%	(43,4%)
Planning and Development	22 270	10 408	46,7%	7 070	31,7%	17 478	78,5%	12 494	252,3%	(43,4%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	139 823	30 941	22,1%	43 151	30,9%	74 092	53,0%	39 421	217,7%	9,5%
Energy sources	6 691	1 618	24,2%	3 365	50,3%	4 983	74,5%	3 089	75,6%	8,9%
Water Management	16 976	13 811	81,4%	21 211	124,9%	35 022	206,3%	19 865	151,8%	6,8%
Waste Water Management	114 239	15 512	13,6%	18 575	16,3%	34 087	29,8%	16 467	-	12,8%
Waste Management	1 917	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 365 719	575 202	42,1%	550 048	40,3%	1 125 250	82,4%	565 346	99,5%	(2,7%)	
Property rates	201 982	41 346	20,5%	44 267	21,9%	85 613	42,4%	44 935	31,9%	(1,5%)	
Service charges	550 876	120 311	21,8%	119 047	21,6%	239 358	43,5%	109 229	46,8%	9,0%	

Other revenue	118 896	217 502	182,9%	213 619	179,7%	431 121	362,6%	255 604	1 003,8%	(16,4%)
Transfers and Subsidies - Operational	297 769	140 785	47,3%	127 135	42,7%	267 920	90,0%	132 005	92,3%	(3,7%)
Transfers and Subsidies - Capital	162 093	51 661	31,9%	42 878	26,5%	94 539	58,3%	20 318	38,2%	111,0%
Interest	34 103	3 597	10,5%	3 103	9,1%	6 700	19,6%	3 256	103,0%	(4,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 189 778)	(137 467)	11,6%	(134 151)	11,3%	(271 619)	22,8%	(234 510)	37,1%	(42,8%)
Suppliers and employees	(1 159 402)	(137 467)	11,9%	(134 151)	11,6%	(271 619)	23,4%	(234 510)	38,1%	(42,8%)
Finance charges	(30 376)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	175 941	437 735	248,8%	415 897	236,4%	853 631	485,2%	330 836	480,9%	25,7%
Cash Flow from Investing Activities										
Receipts	0	42	1 402 866,7%	82	2 746 833,3%	124	4 149 700,0%	55	-	50,5%
Proceeds on disposal of PPE	0	42	1 402 866,7%	82	2 746 833,3%	124	4 149 700,0%	55	-	50,5%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(162 093)	(43 712)	27,0%	(58 674)	36,2%	(102 386)	63,2%	(51 709)	57,8%	13,5%
Capital assets	(162 093)	(43 712)	27,0%	(58 674)	36,2%	(102 386)	63,2%	(51 709)	57,8%	13,5%
Net Cash from/(used) Investing Activities	(162 093)	(43 670)	26,9%	(58 592)	36,1%	(102 262)	63,1%	(51 654)	57,8%	13,4%
Cash Flow from Financing Activities										
Receipts	-	5	-	4	-	9	-	356	-	(98,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5	-	4	-	9	-	356	-	(98,8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	5	-	4	-	9	-	356	-	(98,8%)
Net Increase/(Decrease) in cash held	13 848	394 069	2 845,7%	357 309	2 580,2%	751 379	5 425,9%	279 538	(2 826,0%)	27,8%
Cash/cash equivalents at the year begin:	59 336	44 705	75,3%	438 210	738,5%	44 705	75,3%	502 244	74,7%	(12,7%)
Cash/cash equivalents at the year end:	73 184	438 210	598,8%	795 519	1 087,0%	795 519	1 087,0%	781 782	1 471,2%	1,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 216	4,0%	11 433	3,5%	8 413	2,6%	294 161	89,9%	327 223	19,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 490	9,0%	8 998	4,0%	4 964	2,2%	193 114	84,9%	227 567	13,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 148	7,1%	10 146	3,8%	9 035	3,3%	232 089	85,8%	270 418	16,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 867	2,9%	4 250	2,1%	3 753	1,8%	191 971	93,3%	205 841	12,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 018	2,5%	3 778	1,9%	3 357	1,7%	189 574	94,0%	201 727	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 487	1,0%	3 624	1,0%	3 335	1,0%	338 320	97,0%	348 766	21,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 138	1,6%	1 271	1,8%	267	4%	68 163	96,2%	70 839	4,3%	-	-	-	-
Total By Income Source	68 364	4,1%	43 500	2,6%	33 125	2,0%	1 507 393	91,2%	1 652 381	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 512	8,6%	7 604	7,7%	4 634	4,7%	78 347	79,1%	99 097	6,0%	-	-	-	-
Commercial	24 842	11,2%	7 969	3,6%	5 124	2,3%	184 010	82,9%	221 944	13,4%	-	-	-	-
Households	34 925	2,6%	27 860	2,1%	23 315	1,8%	1 244 074	93,5%	1 330 173	80,5%	-	-	-	-
Other	85	7,3%	68	5,8%	52	4,4%	962	82,5%	1 166	,1%	-	-	-	-
Total By Customer Group	68 364	4,1%	43 500	2,6%	33 125	2,0%	1 507 393	91,2%	1 652 381	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	46 195	4,2%	53 386	4,8%	74 149	6,7%	928 305	84,2%	1 102 034	45,9%
Bulk Water	-	-	11 684	,9%	-	-	1 280 958	99,1%	1 292 642	53,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 637	42,4%	1 411	16,4%	2 771	32,3%	758	8,8%	8 577	,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49 832	2,1%	66 481	2,8%	76 919	3,2%	2 210 021	92,0%	2 403 253	100,0%

Contact Details

Municipal Manager	Mr Maqshawe Kunene	017 801 3504
Chief Financial Officer	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	977 555	261 800	26,8%	227 886	23,3%	489 686	50,1%	95 244	38,3%	139,3%
Exchange Revenue										
Service charges - Electricity	263 785	43 234	16,4%	36 978	14,0%	80 212	30,4%	31 186	23,3%	18,6%
Service charges - Water	30 472	4 970	16,3%	4 499	14,8%	9 469	31,1%	4 161	31,3%	8,1%
Service charges - Waste Water Management	17 156	2 827	16,5%	2 657	15,5%	5 484	32,0%	2 728	33,0%	(2,6%)
Service charges - Waste Management	17 040	3 516	20,6%	3 422	20,1%	6 937	40,7%	3 387	44,6%	1,0%
Sale of Goods and Rendering of Services	3 226	399	12,4%	(1 076)	(33,3%)	(676)	(21,0%)	734	51,0%	(246,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 512	8 247	14,9%	8 234	14,8%	16 480	29,7%	12 029	47,1%	(31,6%)
Interest earned from Current and Non Current Assets	3 513	486	13,8%	270	7,7%	755	21,5%	296	21,3%	(9,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	356	22,1%	417	25,8%	773	47,9%	280	36,7%	48,7%
Licence and permits	65	-	-	-	-	-	-	-	1,7%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 930	56	2,9%	12	,6%	67	3,5%	40	3,0%	(71,3%)
Non-Exchange Revenue										
Property rates	102 743	30 977	30,1%	30 511	29,7%	61 488	59,8%	22 282	46,2%	36,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 490	414	6,4%	377	5,8%	791	12,2%	636	17,7%	(40,7%)
Licences or permits	1 070	8	,8%	208	19,5%	216	20,2%	403	236,1%	(48,3%)
Transfer and subsidies - Operational	381 310	147 523	38,7%	122 385	32,1%	269 908	70,8%	108	40,2%	112 983,8%
Interest	30 639	3 387	11,1%	3 391	11,1%	6 778	22,1%	3 801	27,4%	(10,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	60 989	15 402	25,3%	15 602	25,6%	31 004	50,8%	13 172	-	18,4%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	926 699	186 819	20,2%	240 235	25,9%	427 054	46,1%	180 847	42,3%	32,8%
Employee related costs	282 241	56 607	20,1%	74 665	26,5%	131 272	46,5%	65 176	47,5%	14,6%
Remuneration of councillors	21 353	1 012	4,7%	1 098	5,1%	2 109	9,9%	1 173	10,5%	(6,5%)
Bulk purchases - electricity	214 387	73 091	34,1%	17 205	8,0%	90 296	42,1%	30 352	52,9%	(43,3%)
Inventory consumed	21 873	3 932	18,0%	26 264	120,1%	30 197	138,1%	19 330	111,7%	35,9%
Debt impairment	117 654	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	97 148	19 721	20,3%	19 826	20,4%	39 547	40,7%	19 982	41,2%	(,8%)
Interest	18 177	10 461	57,6%	8 176	45,0%	18 637	102,5%	3 612	22,1%	126,4%
Contracted services	83 548	13 746	16,5%	55 186	66,1%	68 932	82,5%	23 280	59,2%	137,1%
Transfers and subsidies	-	-	-	-	-	-	-	(0)	-	(100,0%)
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-	-	-
Operational costs	65 318	8 247	12,6%	37 817	57,9%	46 064	70,5%	17 943	51,1%	110,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50 856	74 982	-	(12 350)	-	62 632	-	(85 603)	-	-
Transfers and subsidies - capital (monetary allocations)	139 902	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	190 757	74 982		(12 350)		62 632		(85 603)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	190 757	74 982		(12 350)		62 632		(85 603)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	190 757	74 982		(12 350)		62 632		(85 603)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	190 757	74 982		(12 350)		62 632		(85 603)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	127 472	245	,2%	39 537	31,0%	39 782	31,2%	26 295	22,4%	50,4%
National Government	121 654	-	-	39 358	32,4%	39 358	32,4%	26 082	22,5%	50,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	121 654	-	-	39 358	32,4%	39 358	32,4%	26 082	22,5%	50,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 819	245	4,2%	179	3,1%	423	7,3%	213	13,0%	(16,2%)
Capital Expenditure Functional	127 472	245	,2%	39 537	31,0%	39 782	31,2%	26 295	22,4%	50,4%
Municipal governance and administration	1 759	245	13,9%	179	10,2%	423	24,1%	213	13,0%	(16,2%)
Executive and Council	909	-	-	-	-	-	-	-	-	-
Finance and administration	850	245	28,8%	179	21,0%	423	49,8%	213	13,0%	(16,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	303	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	303	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 190	-	-	11 217	38,4%	11 217	38,4%	7 285	12,0%	54,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	29 190	-	-	11 217	38,4%	11 217	38,4%	7 285	12,0%	54,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	94 585	-	-	28 141	29,8%	28 141	29,8%	18 796	34,8%	49,7%
Energy sources	9 605	-	-	4 166	43,4%	4 166	43,4%	9 435	34,7%	(55,8%)
Water Management	56 746	-	-	11 345	20,0%	11 345	20,0%	6 586	51,5%	72,3%
Waste Water Management	27 931	-	-	12 630	45,2%	12 630	45,2%	2 776	19,7%	355,0%
Waste Management	303	-	-	-	-	-	-	-	-	-
Other	1 635	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 102 031	180 331	16,4%	138 006	12,5%	318 337	28,9%	114 637	23,9%	20,4%
Property rates	113 811	16 805	14,8%	23 556	20,7%	40 360	35,5%	23 388	52,4%	,7%
Service charges	395 336	53 504	13,5%	49 845	12,6%	103 348	26,1%	48 505	30,5%	2,8%

Other revenue	55 827	6 875	12.3%	10 514	18.8%	17 388	31.1%	5 319	9.2%	97.7%
Transfers and Subsidies - Operational	381 310	11 284	3.0%	5 213	1.4%	16 497	4.3%	1 176	3.8%	343.3%
Transfers and Subsidies - Capital	139 902	90 243	64.5%	47 396	33.9%	137 639	98.4%	34 684	60.0%	36.7%
Interest	15 846	1 622	10.2%	1 483	9.4%	3 105	19.6%	1 566	4.2%	(5.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(959 097)	(176 647)	18.4%	(123 733)	12.9%	(300 381)	31.3%	(80 689)	25.0%	53.3%
Suppliers and employees	(942 816)	(176 647)	18.7%	(123 733)	13.1%	(300 381)	31.9%	(80 689)	25.7%	53.3%
Finance charges	(16 281)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	142 935	3 684	2.6%	14 272	10.0%	17 956	12.6%	33 948	16.7%	(58.0%)
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	(138 686)	(3 120)	2.2%	(44 072)	31.8%	(47 192)	34.0%	(15 058)	21.5%	192.7%
Capital assets	(138 686)	(3 120)	2.2%	(44 072)	31.8%	(47 192)	34.0%	(15 058)	21.5%	192.7%
Net Cash from/(used) Investing Activities	(138 686)	(3 120)	2.2%	(44 072)	31.8%	(47 192)	34.0%	(15 058)	21.5%	192.7%
Cash Flow from Financing Activities										
Receipts	346	-	-	2	,7%	2	,7%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	-	-	2	,7%	2	,7%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	346	-	-	2	,7%	2	,7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	4 595	564	12.3%	(29 797)	(648.5%)	(29 233)	(636.2%)	18 891	(227.5%)	(257.7%)
Cash/cash equivalents at the year begin:	10 762	8 070	75.0%	8 429	78.3%	8 070	75.0%	(15 832)	64.0%	(153.2%)
Cash/cash equivalents at the year end:	15 357	8 429	54.9%	(21 369)	(139.1%)	(21 369)	(139.1%)	3 059	18.2%	(798.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 860	1.6%	1 937	1.7%	1 999	1.7%	110 252	95.0%	116 049	13.2%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 119	4.7%	5 534	2.6%	5 135	2.4%	195 961	90.4%	216 749	24.7%	23	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 987	4.8%	5 712	3.4%	4 830	2.9%	147 343	88.8%	165 872	18.9%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	956	2.1%	790	1.7%	708	1.6%	42 925	94.6%	45 379	5.2%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 197	1.5%	1 047	1.3%	994	1.2%	79 250	96.1%	82 488	9.4%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 034	1.6%	3 961	1.6%	3 890	1.6%	233 260	95.2%	245 144	27.9%	19	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	.6%	27	.5%	27	.5%	5 381	98.4%	5 470	.6%	-	-	-	-
Total By Income Source	26 188	3.0%	19 008	2.2%	17 584	2.0%	814 377	92.8%	877 156	100.0%	62	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 659	17.1%	1 224	12.6%	1 123	11.6%	5 681	58.6%	9 687	1.1%	-	-	-	-
Commercial	12 331	5.0%	6 906	2.8%	6 013	2.4%	220 445	89.7%	245 695	28.0%	1	-	-	-
Households	12 198	2.0%	10 878	1.7%	10 447	1.7%	588 251	94.6%	621 774	70.9%	61	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 188	3.0%	19 008	2.2%	17 584	2.0%	814 377	92,8%	877 156	100,0%	62	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	17 994	5.5%	306 484	94.5%	324 479	33.3%
Bulk Water	-	-	-	-	-	-	2 977	100.0%	2 977	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 964	2.9%	31 796	4.9%	5 311	.8%	589 506	91.3%	645 576	66.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 964	1.9%	31 796	3.3%	23 305	2.4%	898 967	92.4%	973 032	100.0%

Contact Details

Municipal Manager	Mr Mthandeni Mkhonza	017 285 0308
Chief Financial Officer	Mr Kgomotsho Duba	076 207 0147

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	578 342	152 600	26,4%	133 969	23,2%	286 569	49,6%	135 967	49,6%	(1,5%)
Exchange Revenue										
Service charges - Electricity	106 318	25 661	24,1%	24 531	23,1%	50 191	47,2%	20 133	37,6%	21,8%
Service charges - Water	39 665	9 275	23,4%	11 889	30,0%	21 163	53,4%	9 115	23,0%	30,4%
Service charges - Waste Water Management	53 483	5 624	10,5%	5 647	10,6%	11 272	21,1%	10 219	106,5%	(44,7%)
Service charges - Waste Management	12 443	3 924	31,5%	3 933	31,6%	7 856	63,1%	3 307	53,6%	18,9%
Sale of Goods and Rendering of Services	708	138	19,5%	132	18,6%	269	38,1%	124	15,0%	5,9%
Agency services	7 510	-	-	-	-	-	-	2 785	11,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	71 516	12 840	18,0%	9 957	13,9%	22 797	31,9%	20 346	58,3%	(51,1%)
Interest earned from Current and Non Current Assets	3 651	141	3,9%	295	8,1%	435	11,9%	837	15,2%	(64,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 713	170	6,3%	208	7,7%	378	13,9%	441	24,5%	(52,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 812	1 232	32,3%	1 454	38,1%	2 686	70,5%	535	22,9%	171,9%
Non-Exchange Revenue										
Property rates	94 482	19 919	21,1%	13 416	14,2%	33 336	35,3%	12 323	45,5%	8,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	470	111	23,6%	92	19,5%	203	43,1%	64	25,5%	44,4%
Licences or permits	10	4	40,3%	3	28,6%	7	68,9%	(39)	(7,%)	(107,8%)
Transfer and subsidies - Operational	178 878	71 956	40,2%	57 566	32,2%	129 522	72,4%	55 777	72,2%	3,2%
Interest	-	1 606	-	4 848	-	6 453	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 684	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	540 679	83 672	15,5%	91 363	16,9%	175 035	32,4%	92 440	34,7%	(1,2%)
Employee related costs	122 881	27 287	22,2%	26 907	21,9%	54 194	44,1%	27 187	51,3%	(1,0%)
Remuneration of councillors	11 318	2 628	23,2%	2 618	23,1%	5 246	46,4%	2 910	52,0%	(10,0%)
Bulk purchases - electricity	118 160	30 239	25,6%	28 660	24,3%	58 899	49,8%	24 681	52,0%	16,1%
Inventory consumed	40 897	6 001	14,7%	7 364	18,0%	13 365	32,7%	8 692	66,1%	(15,3%)
Debt impairment	101 616	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 859	-	-	-	-	-	-	-	-	-
Interest	9 000	303	3,4%	937	10,4%	1 240	13,8%	423	5,3%	121,4%
Contracted services	36 306	13 692	37,7%	12 011	33,1%	25 704	70,8%	12 854	51,6%	(6,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 495	-	-	2 187	39,8%	2 187	39,8%	641	7,4%	241,3%
Operational costs	33 147	3 522	10,6%	10 678	32,2%	14 200	42,8%	15 052	59,5%	(29,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37 663	68 927	-	42 606	-	111 534	-	43 527	-	-
Transfers and subsidies - capital (monetary allocations)	68 878	-	-	-	-	-	-	(1 000)	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 541	68 927		42 606		111 534		42 527		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 541	68 927		42 606		111 534		42 527		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 541	68 927		42 606		111 534		42 527		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 541	68 927		42 606		111 534		42 527		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	73 178	5 084	6,9%	23 919	32,7%	29 003	39,6%	22 694	33,2%	5,4%
National Government	68 878	4 696	6,8%	23 588	34,2%	28 285	41,1%	22 172	33,8%	6,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 878	4 696	6,8%	23 588	34,2%	28 285	41,1%	22 172	33,8%	6,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	388	9,0%	331	7,7%	719	16,7%	521	14,9%	(36,6%)
Capital Expenditure Functional	73 178	5 084	6,9%	23 919	32,7%	29 003	39,6%	22 694	33,2%	5,4%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	2 289	62,9%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	2 289	62,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 000	953	7,9%	4 500	37,5%	5 453	45,4%	4 707	32,2%	(4,4%)
Planning and Development	-	-	-	-	-	-	-	925	11,3%	(100,0%)
Road Transport	12 000	953	7,9%	4 500	37,5%	5 453	45,4%	3 783	54,8%	19,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	61 178	4 131	6,8%	19 419	31,7%	23 550	38,5%	15 698	32,0%	23,7%
Energy sources	800	-	-	-	-	-	-	-	-	-
Water Management	48 935	3 681	7,5%	16 016	32,7%	19 697	40,3%	13 412	38,4%	19,4%
Waste Water Management	11 443	450	3,9%	3 403	29,7%	3 854	33,7%	2 285	48,6%	48,9%
Waste Management	-	-	-	-	-	-	-	-	86,9%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	409 332	131 789	32,2%	128 421	31,4%	260 210	63,6%	120 406	39,0%	6,7%	
Property rates	34 703	5 949	17,1%	11 324	32,6%	17 273	49,8%	17 748	32,4%	(36,2%)	
Service charges	62 647	34 890	55,7%	36 161	57,7%	71 051	113,4%	29 771	25,3%	21,5%	

Other revenue	35 544	9 223	25.9%	5 127	14.4%	14 350	40.4%	2 841	23.3%	80.5%
Transfers and Subsidies - Operational	178 878	72 161	40.3%	58 785	32.9%	130 946	73.2%	55 888	72.3%	5.2%
Transfers and Subsidies - Capital	68 879	8 935	13.0%	15 001	21.8%	23 937	34.8%	11 106	51.4%	35.1%
Interest	28 681	630	2.2%	2 023	7.1%	2 654	9.3%	3 053	4.2%	(33.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(311 405)	(140 211)	45.0%	(121 616)	39.1%	(261 827)	84.1%	(127 860)	69.3%	(4.9%)
Suppliers and employees	(302 405)	(140 211)	46.4%	(121 616)	40.2%	(261 827)	86.6%	(127 860)	70.8%	(4.9%)
Finance charges	(9 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97 927	(8 422)	(8.6%)	6 805	6.9%	(1 617)	(1.7%)	(7 454)	5.5%	(191.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	25 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(73 178)	(11 171)	15.3%	(26 724)	36.5%	(37 894)	51.8%	(23 522)	39.0%	13.6%
Capital assets	(73 178)	(11 171)	15.3%	(26 724)	36.5%	(37 894)	51.8%	(23 522)	39.0%	13.6%
Net Cash from/(used) Investing Activities	(73 178)	(11 171)	15.3%	(26 724)	36.5%	(37 894)	51.8%	1 478	39.0%	(1 908.1%)
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	24 749	(19 593)	(79.2%)	(19 919)	(80.5%)	(39 512)	(159.6%)	(5 976)	(10.0%)	233.3%
Cash/cash equivalents at the year begin:	8 514	30 839	362.2%	12 236	143.7%	30 839	362.2%	(9 061)	49.3%	(235.0%)
Cash/cash equivalents at the year end:	33 263	12 236	36.8%	(7 683)	(23.1%)	(7 683)	(23.1%)	(13 598)	(5.2%)	(43.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 757	1.8%	3 128	1.2%	3 028	1.2%	251 219	95.8%	262 132	19.1%	(374)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 293	4.1%	2 116	2.6%	2 143	2.7%	73 017	90.6%	80 569	5.9%	(198)	(.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 076	1.4%	3 738	1.3%	3 130	1.1%	282 987	96.3%	293 930	21.4%	(811)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 057	1.3%	1 855	1.1%	1 808	1.1%	157 450	96.5%	163 169	11.9%	(292)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Management	1 395	1.7%	1 198	1.4%	1 158	1.4%	79 080	95.5%	82 831	6.0%	(197)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 976	1.2%	4 920	1.2%	4 903	1.2%	409 855	96.5%	424 654	30.9%	(351)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	.1%	76	.1%	98	.1%	67 383	99.6%	67 658	4.9%	(74)	(.1%)	-	-
Total By Income Source	20 654	1.5%	17 031	1.2%	16 268	1.2%	1 320 990	96.1%	1 374 943	100.0%	(2 297)	(.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 599	4.0%	545	.8%	547	.8%	61 475	94.3%	65 166	4.7%	-	-	-	-
Commercial	7 288	1.7%	6 397	1.5%	5 908	1.4%	411 053	95.5%	430 646	31.3%	(1 182)	(.3%)	-	-
Households	10 767	1.2%	10 089	1.1%	9 813	1.1%	848 462	96.5%	879 131	63.9%	(1 115)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 654	1.5%	17 031	1.2%	16 268	1.2%	1 320 990	96.1%	1 374 943	100.0%	(2 297)	(.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	732	7.8%	-	-	-	-	8 614	92.2%	9 346	49.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 224	44.8%	770	8.2%	3 075	32.6%	1 355	14.4%	9 423	50.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 956	26.4%	770	4.1%	3 075	16.4%	9 969	53.1%	18 769	100.0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 445 478	407 191	28,2%	369 112	25,5%	776 303	53,7%	259 492	50,7%	42,2%
Exchange Revenue										
Service charges - Electricity	577 060	157 688	27,3%	132 130	22,9%	289 818	50,2%	45 514	35,8%	190,3%
Service charges - Water	90 424	23 150	25,6%	23 705	26,2%	46 854	51,8%	19 420	50,7%	22,1%
Service charges - Waste Water Management	86 385	22 142	25,6%	22 710	26,3%	44 853	51,9%	20 429	57,9%	11,2%
Service charges - Waste Management	66 005	15 275	23,1%	15 431	23,4%	30 705	46,5%	14 918	55,9%	3,4%
Sale of Goods and Rendering of Services	2 575	1 374	53,4%	509	19,8%	1 884	73,2%	816	87,7%	(37,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 969	18 620	21,4%	28 039	32,2%	46 659	53,6%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 078	864	80,2%	396	36,7%	1 260	116,9%	36	8,3%	1 003,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	122	-	418	-	540	-	-	-	(100,0%)
Rental from Fixed Assets	2 726	652	23,9%	845	31,0%	1 498	55,0%	638	45,3%	32,4%
Licence and permits	134	3	2,5%	3	2,2%	6	4,7%	180	363,2%	(98,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	263	39	14,7%	(309)	(117,4%)	(271)	(102,7%)	46	29,3%	(768,9%)
Non-Exchange Revenue										
Property rates	262 462	64 800	24,7%	64 762	24,7%	129 562	49,4%	63 001	56,9%	2,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 510	1 424	31,6%	1 887	41,8%	3 311	73,4%	262	25,4%	620,4%
Licences or permits	63	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	196 023	79 881	40,8%	66 094	33,7%	145 975	74,5%	57 530	72,8%	14,9%
Interest	70 219	21 156	30,1%	12 493	17,8%	33 648	47,9%	36 701	193,0%	(66,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 415)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 680 126	365 252	21,7%	277 979	16,5%	643 230	38,3%	293 273	38,0%	(5,2%)
Employee related costs	350 916	1 097	,3%	109	-	1 206	,3%	53 680	15,9%	(99,8%)
Remuneration of councillors	16 377	3 151	19,2%	180	1,1%	3 331	20,3%	128	15,4%	40,2%
Bulk purchases - electricity	647 881	273 904	42,3%	167 616	25,9%	441 519	68,1%	134 610	68,1%	24,5%
Inventory consumed	53 245	3 271	6,1%	7 033	13,2%	10 305	19,4%	3 484	9,1%	101,9%
Debt impairment	125 740	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	62 556	-	-	-	-	-	-	-	-	-
Interest	126 006	39 182	31,1%	42 859	34,0%	82 041	65,1%	27 203	67,1%	57,5%
Contracted services	145 118	29 378	20,2%	36 571	25,2%	65 950	45,4%	25 085	40,0%	45,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	70 440	40	,1%	799	1,1%	839	1,2%	26 513	40,9%	(97,0%)
Operational costs	76 185	15 228	20,0%	22 812	29,9%	38 040	49,9%	22 570	44,5%	1,1%
Losses on disposal of Assets	3 122	-	-	-	-	-	-	-	-	-
Other Losses	2 941	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(234 648)	41 939	-	91 133	-	133 072	-	(33 782)	-	-
Transfers and subsidies - capital (monetary allocations)	38 711	6 278	16,2%	8 852	22,9%	15 130	39,1%	10 343	44,1%	(14,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(195 937)	48 217	-	99 985	-	148 203	-	(23 439)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(195 937)	48 217	-	99 985	-	148 203	-	(23 439)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(195 937)	48 217	-	99 985	-	148 203	-	(23 439)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(195 937)	48 217	-	99 985	-	148 203	-	(23 439)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	50 013	6 326	12,6%	8 932	17,9%	15 258	30,5%	21 200	47,9%	(57,9%)
National Government	38 711	5 991	15,5%	6 443	16,6%	12 434	32,1%	20 417	55,5%	(68,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 711	5 991	15,5%	6 443	16,6%	12 434	32,1%	20 417	55,5%	(68,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 302	335	3,0%	2 489	22,0%	2 824	25,0%	783	14,8%	217,8%
Capital Expenditure Functional	50 013	6 326	12,6%	8 932	17,9%	15 258	30,5%	21 200	47,9%	(57,9%)
Municipal governance and administration	8 302	335	4,0%	2 489	30,0%	2 824	34,0%	783	14,9%	217,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 302	335	4,0%	2 489	30,0%	2 824	34,0%	783	16,7%	217,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 666	3 455	51,8%	-	-	3 455	51,8%	-	10,2%	-
Community and Social Services	3 666	3 455	94,2%	-	-	3 455	94,2%	-	10,3%	-
Sport And Recreation	3 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 117	769	6,3%	325	2,7%	1 094	9,0%	3 246	32,5%	(90,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 117	769	6,3%	325	2,7%	1 094	9,0%	3 246	32,5%	(90,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	22 928	1 767	7,7%	6 118	26,7%	7 885	34,4%	17 171	70,7%	(64,4%)
Energy sources	14 000	1 767	12,6%	6 118	43,7%	7 885	56,3%	13 809	92,0%	(55,7%)
Water Management	725	-	-	-	-	-	-	571	71,4%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	2 174	87,0%	(100,0%)
Waste Management	8 203	-	-	-	-	-	-	617	6,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 291 152	380 346	29,5%	278 247	21,6%	658 593	51,0%	382 582	63,8%	(27,3%)
Property rates	223 093	29 924	13,4%	26 560	11,9%	56 484	25,3%	43 981	42,2%	(39,6%)
Service charges	680 973	158 662	23,3%	156 524	23,0%	315 186	46,3%	148 610	49,6%	5,3%

Other revenue	4 620	(1 392)	(30,1%)	5 462	118,2%	4 070	88,1%	18 812	31,1%	(71,0%)
Transfers and Subsidies - Operational	196 023	83 917	42,8%	65 041	33,2%	148 958	76,0%	59 789	74,9%	8,8%
Transfers and Subsidies - Capital	38 711	106 742	275,7%	22 419	57,9%	129 161	333,7%	102 685	360,6%	(78,2%)
Interest	147 732	2 493	1,7%	2 241	1,5%	4 735	3,2%	8 704	22,2%	(74,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 415 827)	(175 171)	12,4%	(147 989)	10,5%	(323 160)	22,8%	(97 304)	29,3%	52,1%
Suppliers and employees	(1 289 821)	(175 171)	13,6%	(147 989)	11,5%	(323 160)	25,1%	(97 304)	31,4%	52,1%
Finance charges	(126 006)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(124 676)	205 174	(164,6%)	130 258	(104,5%)	335 433	(269,0%)	285 279	55,1%	(54,3%)
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	(50 013)	(10 143)	20,3%	(13 527)	27,0%	(23 671)	47,3%	(23 107)	54,1%	(41,5%)
Capital assets	(50 013)	(10 143)	20,3%	(13 527)	27,0%	(23 671)	47,3%	(23 107)	54,1%	(41,5%)
Net Cash from/(used) Investing Activities	(50 013)	(10 143)	20,3%	(13 527)	27,0%	(23 671)	47,3%	(23 107)	54,1%	(41,5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(174 689)	195 031	(111,6%)	116 731	(66,8%)	311 762	(178,5%)	262 172	97 254,3%	(55,5%)
Cash/cash equivalents at the year begin:	14 998	30 173	201,2%	211 280	1 408,7%	30 173	201,2%	121 981	54,9%	73,2%
Cash/cash equivalents at the year end:	(159 691)	211 280	(132,3%)	328 003	(205,4%)	328 003	(205,4%)	384 150	4 078,7%	(14,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 138	1,8%	6 352	1,3%	7 240	1,5%	475 615	95,4%	498 345	17,8%	(12)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 904	9,2%	16 502	3,7%	14 948	3,4%	370 756	83,7%	443 110	15,8%	(53)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 406	3,7%	14 035	2,7%	13 692	2,6%	480 883	91,1%	528 016	18,8%	(955)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	8 097	2,4%	7 113	2,1%	8 028	2,4%	310 760	93,0%	333 999	11,9%	(8)	-	-	-
Receivables from Exchange Transactions - Waste Management	5 771	2,3%	5 026	2,0%	5 386	2,1%	237 659	93,6%	253 843	9,0%	(8)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 896	100,0%	8 896	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	13 817	1,9%	13 818	1,9%	13 556	1,9%	691 192	94,4%	732 383	26,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	85	1,1%	233	2,9%	331	4,2%	7 308	91,9%	7 956	,3%	(16)	(,2%)	-	-
Total By Income Source	97 219	3,5%	63 079	2,2%	63 182	2,3%	2 583 068	92,0%	2 806 548	100,0%	(1 054)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 844	5,8%	7 243	4,3%	7 862	4,6%	144 274	85,3%	169 223	6,0%	-	-	-	-
Commercial	41 282	9,1%	15 671	3,5%	14 169	3,1%	382 076	84,3%	453 198	16,1%	(355)	(,1%)	-	-
Households	46 093	2,1%	40 164	1,8%	41 151	1,9%	2 056 718	94,2%	2 184 126	77,8%	(699)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	97 219	3,5%	63 079	2,2%	63 182	2,3%	2 583 068	92,0%	2 806 548	100,0%	(1 054)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	53 623	4,8%	38 037	3,4%	30 186	2,7%	992 647	89,1%	1 114 493	27,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 305	100,0%	2 305	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 756	,9%	16 700	,7%	16 989	,7%	2 474 149	97,7%	2 531 594	63,2%
Auditor-General	4 138	55,1%	3 139	41,8%	-	-	238	3,2%	7 515	2%
Other	-	-	-	-	-	-	352 157	100,0%	352 157	8,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	81 517	2,0%	57 877	1,4%	47 175	1,2%	3 821 496	95,3%	4 008 064	100,0%

Contact Details

Municipal Manager	Mr Mthembeni Jiyane	017 712 9613
Chief Financial Officer	Mr Rethabile Maskane	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	396 929	115 202	29,0%	109 515	27,6%	224 717	56,6%	20 862	33,1%	425,0%
Exchange Revenue										
Service charges - Electricity	95 868	26 060	27,2%	29 505	30,8%	55 565	58,0%	8 227	26,8%	258,7%
Service charges - Water	30 589	6 895	22,5%	7 283	23,8%	14 178	46,4%	1 523	31,0%	378,2%
Service charges - Waste Water Management	30 222	7 324	24,2%	7 576	25,1%	14 900	49,3%	2 342	36,5%	223,5%
Service charges - Waste Management	11 698	2 928	25,0%	2 920	25,0%	5 848	50,0%	934	37,6%	212,5%
Sale of Goods and Rendering of Services	2 322	590	25,4%	336	14,5%	926	39,9%	409	23,9%	(17,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 629	14 460	25,5%	13 574	24,0%	28 035	49,5%	4 690	37,7%	189,4%
Interest earned from Current and Non Current Assets	380	-	-	-	-	-	-	18	37,5%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	103	22,6%	99	21,8%	202	44,4%	37	43,3%	167,7%
Licence and permits	3 064	(24)	(,8%)	763	24,9%	739	24,1%	24	11,7%	3 101,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 800	6	,1%	0	-	6	,1%	13	43,7%	(99,9%)
Non-Exchange Revenue										
Property rates	40 669	10 638	26,2%	10 155	25,0%	20 793	51,1%	2 634	28,5%	285,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	125	92	73,8%	27	21,5%	119	95,3%	12	19,1%	133,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	114 108	46 128	40,4%	37 278	32,7%	83 406	73,1%	-	40,1%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	396 512	99 440	25,1%	104 480	26,3%	203 919	51,4%	30 144	30,4%	246,6%
Employee related costs	84 090	25 397	30,2%	17 613	20,9%	43 010	51,1%	8 314	38,2%	111,9%
Remuneration of councillors	8 292	2 045	24,7%	1 392	16,8%	3 437	41,4%	623	35,6%	123,3%
Bulk purchases - electricity	126 388	38 763	30,7%	29 612	23,4%	68 375	54,1%	7 736	35,4%	282,8%
Inventory consumed	7 500	2 167	28,9%	7 306	97,4%	9 473	126,3%	2 449	39,8%	198,3%
Debt impairment	117 456	-	-	(116)	(,1%)	(116)	(,1%)	-	-	(100,0%)
Depreciation and amortisation	22 035	61	,3%	-	-	61	,3%	-	-	-
Interest	7 500	6 836	91,1%	10 494	139,9%	17 330	231,1%	1 819	61,5%	477,0%
Contracted services	13 750	15 072	109,6%	26 897	195,6%	41 970	305,2%	4 706	36,3%	471,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	9 500	9 098	95,8%	11 281	118,7%	20 380	214,5%	4 498	77,0%	150,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	417	15 762	-	5 035	-	20 797	-	(9 283)	-	-
Transfers and subsidies - capital (monetary allocations)	16 528	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 945	15 762		5 035		20 797		(9 283)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	16 945	15 762		5 035		20 797		(9 283)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 945	15 762		5 035		20 797		(9 283)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	45	-	(17)	-	28	-	9	-	(292,0%)
Surplus/(Deficit) for the year	16 945	15 807		5 018		20 825		(9 274)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	16 526	4 425	26,8%	4 972	30,1%	9 397	56,9%	3 755	23,7%	32,4%
National Government	16 526	4 425	26,8%	4 972	30,1%	9 397	56,9%	3 755	23,0%	32,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 526	4 425	26,8%	4 972	30,1%	9 397	56,9%	3 755	23,0%	32,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	16 526	4 425	26,8%	5 074	30,7%	9 498	57,5%	3 828	23,9%	32,6%
Municipal governance and administration	-	110	-	102	-	212	-	73	-	39,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	110	-	102	-	212	-	73	-	39,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 215	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 215	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 877	4 315	62,7%	-	-	4 315	62,7%	-	26,5%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 877	4 315	62,7%	-	-	4 315	62,7%	-	26,5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 434	-	-	4 972	112,1%	4 972	112,1%	3 755	27,3%	32,4%
Energy sources	-	-	-	-	-	-	-	3 755	39,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 348	-	-	4 196	178,7%	4 196	178,7%	-	-	(100,0%)
Waste Management	2 086	-	-	776	37,2%	776	37,2%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	292 112	109 753	37,6%	86 193	29,5%	195 947	67,1%	20 517	47,9%	320,1%
Property rates	29 688	5 726	19,3%	5 207	17,5%	10 933	36,8%	966	22,6%	439,2%
Service charges	86 917	37 222	42,8%	32 361	37,2%	69 583	80,1%	8 773	37,2%	268,9%

Other revenue	43 852	5 265	12,0%	1 860	4,2%	7 125	16,2%	3 695	73,4%	(49,7%)
Transfers and Subsidies - Operational	114 747	54 352	47,4%	40 838	35,6%	95 190	83,0%	1 580	48,2%	2 485,1%
Transfers and Subsidies - Capital	16 528	7 188	43,5%	5 927	35,9%	13 115	79,4%	5 503	61,6%	7,7%
Interest	380	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(257 020)	(80 482)	31,3%	(87 614)	34,1%	(168 096)	65,4%	(10 936)	28,6%	701,1%
Suppliers and employees	(263 020)	(80 482)	30,6%	(87 614)	33,3%	(168 096)	63,9%	(10 936)	29,5%	701,1%
Finance charges	6 000	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 092	29 272	83,4%	(1 420)	(4,0%)	27 851	79,4%	9 580	186,0%	(114,8%)
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	(16 526)	(4 119)	24,9%	(4 148)	25,1%	(8 267)	50,0%	(2 510)	24,7%	65,3%
Capital assets	(16 526)	(4 119)	24,9%	(4 148)	25,1%	(8 267)	50,0%	(2 510)	24,7%	65,3%
Net Cash from/(used) Investing Activities	(16 526)	(4 119)	24,9%	(4 148)	25,1%	(8 267)	50,0%	(2 510)	24,7%	65,3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 566	25 153	135,5%	(5 569)	(30,0%)	19 584	105,5%	7 070	1 474,7%	(178,8%)
Cash/cash equivalents at the year begin:	4 375	14 292	326,7%	26 211	599,2%	14 292	326,7%	60 842	5,3%	(56,9%)
Cash/cash equivalents at the year end:	22 941	26 211	114,3%	20 642	90,0%	20 642	90,0%	67 912	59,5%	(69,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 891	2,0%	1 550	1,1%	1 473	1,0%	135 474	95,8%	141 389	13,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 117	9,0%	3 685	2,7%	2 823	2,1%	115 495	86,1%	134 119	13,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 238	2,6%	2 505	2,0%	2 344	1,9%	114 766	93,4%	122 853	11,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 004	1,8%	2 010	1,2%	1 846	1,1%	160 469	95,9%	167 329	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 109	1,2%	1 082	1,1%	1 072	1,1%	92 222	96,6%	95 487	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 244	100,0%	2 244	2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 304	1,6%	5 041	1,5%	5 001	1,5%	315 230	95,4%	330 577	32,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	-	42	,1%	50	,1%	38 100	99,7%	38 203	3,7%	-	-	-	-
Total By Income Source	27 674	2,7%	15 915	1,5%	14 611	1,4%	974 000	94,4%	1 032 201	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	630	2,6%	596	2,4%	546	2,2%	22 584	92,7%	24 356	2,4%	-	-	-	-
Commercial	16 567	5,7%	5 319	1,8%	4 092	1,4%	262 225	91,0%	288 193	27,9%	-	-	-	-
Households	10 488	1,5%	10 000	1,4%	9 973	1,4%	689 191	95,8%	719 652	69,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 674	2,7%	15 915	1,5%	14 611	1,4%	974 000	94,4%	1 032 201	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	19 227	7,9%	3 435	1,4%	10 110	4,2%	209 572	86,5%	242 344	39,0%
Bulk Water	-	-	-	-	-	-	30 986	100,0%	30 986	5,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 567	4,3%	21 046	6,3%	14 041	4,2%	286 773	85,2%	336 428	54,1%
Auditor-General	-	-	3 828	31,7%	2 847	23,6%	5 392	44,7%	12 068	1,9%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	33 794	5,4%	28 310	4,6%	26 998	4,3%	532 723	85,7%	621 825	100,0%

Contact Details

Municipal Manager	Mr Lwazi Cindi	017 004 0027
Chief Financial Officer	Mr Mokgpane Hendrik Thokoane	017 004 0027

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 359 877	937 032	27,9%	875 243	26,0%	1 812 275	53,9%	739 526	46,0%	18,4%
Exchange Revenue										
Service charges - Electricity	994 107	276 000	27,8%	233 409	23,5%	509 410	51,2%	187 050	38,5%	24,8%
Service charges - Water	714 065	163 011	22,8%	188 920	26,5%	351 932	49,3%	124 091	35,4%	52,2%
Service charges - Waste Water Management	182 706	40 175	22,0%	41 764	22,9%	81 939	44,8%	40 726	44,6%	2,6%
Service charges - Waste Management	180 036	48 583	27,0%	52 839	29,3%	101 422	56,3%	38 945	43,2%	35,7%
Sale of Goods and Rendering of Services	7 832	1 647	21,0%	2 024	25,8%	3 671	46,9%	2 450	57,8%	(17,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	223 921	56 407	25,2%	58 242	26,0%	114 649	51,2%	57 859	57,0%	,7%
Interest earned from Current and Non Current Assets	15 943	1 242	7,8%	1 167	7,3%	2 409	15,1%	1 613	19,9%	(27,7%)
Dividends	26	-	-	-	-	-	-	-	683,1%	-
Rent on Land	4	-	-	0	2,1%	0	2,1%	-	-	(100,0%)
Rental from Fixed Assets	10 918	2 396	21,9%	7 510	68,8%	9 906	90,7%	2 152	71,8%	249,0%
Licence and permits	-	4	-	-	-	4	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 567	393	6,0%	393	6,0%	786	12,0%	295	16,9%	33,2%
Non-Exchange Revenue										
Property rates	456 203	113 901	25,0%	114 451	25,1%	228 351	50,1%	98 052	43,8%	16,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 536	2 331	11,9%	1 841	9,4%	4 173	21,4%	2 273	22,9%	(19,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 875	222 823	42,6%	164 939	31,5%	387 762	74,2%	170 590	74,6%	(3,3%)
Interest	22 620	8 119	35,9%	7 743	34,2%	15 862	70,1%	8 364	78,3%	(7,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	5 066	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 788 023	916 298	24,2%	874 677	23,1%	1 790 976	47,3%	712 512	40,9%	22,8%
Employee related costs	800 000	197 549	24,7%	197 307	24,7%	394 856	49,4%	185 207	45,1%	6,5%
Remuneration of councillors	37 005	7 928	21,4%	8 148	22,0%	16 076	43,4%	8 996	47,1%	(9,4%)
Bulk purchases - electricity	828 130	336 536	40,6%	230 214	27,8%	566 750	68,4%	173 133	71,3%	33,0%
Inventory consumed	576 933	159 579	27,7%	155 699	27,0%	315 278	54,6%	106 372	47,9%	46,4%
Debt impairment	526 975	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	152 108	28 572	18,8%	27 359	18,0%	55 931	36,8%	29 205	37,2%	(6,3%)
Interest	177 400	82 616	46,6%	93 325	52,6%	175 941	99,2%	43 410	65,3%	115,0%
Contracted services	400 000	55 760	13,9%	71 061	17,8%	126 821	31,7%	113 050	51,2%	(37,1%)
Transfers and subsidies	-	7 545	-	1 947	-	9 492	-	9 109	66,0%	(78,6%)
Irrecoverable debts written off	126 727	13 583	10,7%	51 620	40,7%	65 203	51,5%	-	-	(100,0%)
Operational costs	162 744	26 632	16,4%	37 996	23,3%	64 628	39,7%	38 970	39,6%	(2,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	5 059	-	(100,0%)
Surplus/(Deficit)	(428 146)	20 733	-	566	-	21 299	-	27 015	-	-
Transfers and subsidies - capital (monetary allocations)	110 975	25 589	23,1%	46 809	42,2%	72 398	65,2%	55 803	78,3%	(16,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(317 171)	46 322	-	47 375	-	93 697	-	82 818	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(317 171)	46 322	-	47 375	-	93 697	-	82 818	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(317 171)	46 322	-	47 375	-	93 697	-	82 818	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(317 171)	46 322	-	47 375	-	93 697	-	82 818	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	216 314	48 010	22,2%	49 170	22,7%	97 180	44,9%	71 607	44,3%	(31,3%)
National Government	107 426	22 675	21,1%	19 124	17,8%	41 799	38,9%	41 200	69,7%	(53,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 426	22 675	21,1%	19 124	17,8%	41 799	38,9%	41 200	69,7%	(53,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	108 888	25 335	23,3%	30 046	27,6%	55 381	50,9%	30 407	26,2%	(1,2%)
Capital Expenditure Functional	216 314	48 010	22,2%	49 170	22,7%	97 180	44,9%	71 607	44,3%	(31,3%)
Municipal governance and administration	12 200	3 605	29,6%	1 313	10,8%	4 918	40,3%	2 970	9,2%	(55,8%)
Executive and Council	1 500	162	10,8%	-	-	162	10,8%	15	11,0%	(100,0%)
Finance and administration	10 700	3 443	32,2%	1 313	12,3%	4 756	44,4%	2 955	9,2%	(55,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 588	187	1,5%	703	5,6%	890	7,1%	23	,2%	2 984,9%
Community and Social Services	12 300	187	1,5%	703	5,7%	890	7,2%	23	,3%	2 984,9%
Sport And Recreation	288	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	65 742	19 046	29,0%	11 639	17,7%	30 686	46,7%	19 366	52,0%	(39,9%)
Planning and Development	49 842	8 308	16,7%	9 849	19,8%	18 156	36,4%	19 341	61,2%	(49,1%)
Road Transport	15 100	10 739	71,1%	1 791	11,9%	12 529	83,0%	25	,2%	7 062,7%
Environmental Protection	800	-	-	-	-	-	-	-	-	-
Trading Services	125 785	25 172	20,0%	35 515	28,2%	60 686	48,2%	49 249	54,3%	(27,9%)
Energy sources	83 100	19 172	23,1%	14 438	17,4%	33 610	40,4%	30 603	79,7%	(52,8%)
Water Management	25 000	4 039	16,2%	12 896	51,6%	16 935	67,7%	78	,3%	16 427,1%
Waste Water Management	-	1 960	-	8 181	-	10 141	-	8 667	30,7%	(5,6%)
Waste Management	17 685	-	-	-	-	-	-	9 901	102,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 615 325	813 427	31,1%	764 819	29,2%	1 578 246	60,3%	653 116	41,1%	17,1%
Property rates	337 049	87 944	26,1%	94 799	28,1%	182 743	54,2%	81 165	38,5%	16,8%
Service charges	1 505 611	419 745	27,9%	454 021	30,2%	873 766	58,0%	334 655	31,1%	35,7%

Other revenue	122 388	11 793	9,6%	23 400	19,1%	35 193	28,8%	21 956	87,0%	6,6%
Transfers and Subsidies - Operational	522 875	222 067	42,5%	166 319	31,8%	388 386	74,3%	153 817	73,8%	8,1%
Transfers and Subsidies - Capital	110 975	66 146	59,6%	20 534	18,5%	86 680	78,1%	58 514	89,3%	(64,9%)
Interest	16 401	5 732	34,9%	5 747	35,0%	11 478	70,0%	3 008	30,6%	91,0%
Dividends	26	-	-	-	-	-	-	-	-	-
Payments	(2 759 018)	(518 929)	18,8%	(433 632)	15,7%	(952 561)	34,5%	(430 347)	29,9%	,8%
Suppliers and employees	(2 625 968)	(518 929)	19,8%	(433 632)	16,5%	(952 561)	36,3%	(430 347)	29,5%	,8%
Finance charges	(133 050)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(143 693)	294 499	(204,9%)	331 187	(230,5%)	625 685	(435,4%)	222 788	104,6%	48,7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(216 314)	(59 031)	27,3%	(59 790)	27,6%	(118 821)	54,9%	(44 954)	52,5%	33,0%
Capital assets	(216 314)	(59 031)	27,3%	(59 790)	27,6%	(118 821)	54,9%	(44 954)	52,5%	33,0%
Net Cash from/(used) Investing Activities	(216 314)	(59 031)	27,3%	(59 790)	27,6%	(118 821)	54,9%	(44 954)	52,5%	33,0%
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	(360 007)	235 467	(65,4%)	271 397	(75,4%)	506 864	(140,8%)	177 815	137,7%	52,6%
Cash/cash equivalents at the year begin:	25 751	49 732	193,1%	285 290	1 107,9%	49 732	193,1%	265 053	10,2%	7,6%
Cash/cash equivalents at the year end:	(334 256)	285 290	(85,4%)	556 687	(166,5%)	556 687	(166,5%)	442 867	79,2%	25,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	57 732	4,2%	28 906	2,1%	34 128	2,5%	1 252 917	91,2%	1 373 683	31,3%	(17 407)	(1,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 306	8,5%	16 468	2,9%	14 637	2,6%	492 082	86,1%	571 493	13,0%	(6 455)	(1,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	32 882	7,5%	12 781	2,9%	11 038	2,5%	379 880	87,0%	436 581	9,9%	(2 113)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 611	2,8%	10 513	2,0%	10 824	2,1%	487 494	93,1%	523 443	11,9%	(6 308)	(1,2%)	-	-
Receivables from Exchange Transactions - Waste Management	18 338	3,6%	14 441	2,8%	13 886	2,7%	464 512	90,9%	511 176	11,6%	(5 862)	(1,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 150	2,3%	22 677	2,3%	21 932	2,3%	900 544	93,1%	967 302	22,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	201	1,8%	390	3,5%	143	1,3%	10 560	93,5%	11 294	,3%	(60 770)	(538,1%)	-	-
Total By Income Source	194 220	4,4%	106 176	2,4%	106 588	2,4%	3 987 988	90,7%	4 394 972	100,0%	(98 916)	(2,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 373	12,0%	2 455	4,6%	2 223	4,2%	42 024	79,2%	53 075	1,2%	-	-	-	-
Commercial	56 121	16,3%	9 121	2,6%	7 994	2,3%	271 658	78,8%	344 893	7,8%	-	-	-	-
Households	131 726	3,3%	94 600	2,4%	96 370	2,4%	3 674 307	91,9%	3 997 004	90,9%	(98 916)	(2,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	194 220	4,4%	106 176	2,4%	106 588	2,4%	3 987 988	90,7%	4 394 972	100,0%	(98 916)	(2,3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	104 882	3,3%	103 579	3,2%	114 531	3,6%	2 868 053	89,9%	3 191 045	43,2%
Bulk Water	13 941	6,7%	644	,3%	7 108	3,4%	185 099	89,5%	206 792	2,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	131 858	3,3%	29 946	,7%	64 923	1,6%	3 766 781	94,3%	3 993 507	54,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	250 681	3,4%	134 168	1,8%	186 563	2,5%	6 819 932	92,3%	7 391 344	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	648 808	247 209	38,1%	220 535	34,0%	467 744	72,1%	210 536	70,5%	4,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	3 289	60	1,8%	486	14,8%	546	16,6%	663	23,1%	(26,6%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	27 481	2 751	10,0%	2 971	10,8%	5 721	20,8%	3 561	23,7%	(16,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	248	10	4,0%	(10)	(4,0%)	-	-	-	-	(100,0%)
Licence and permits	987	232	23,5%	280	28,4%	512	51,9%	452	61,5%	(38,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 019	4 456	29,7%	4 439	29,6%	8 895	59,2%	4 058	67,8%	9,4%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	601 780	239 700	39,8%	212 368	35,3%	452 068	75,1%	201 801	72,9%	5,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	678 464	152 384	22,5%	228 508	33,7%	380 892	56,1%	198 114	55,6%	15,3%
Employee related costs	252 204	59 429	23,6%	61 130	24,2%	120 559	47,8%	61 380	48,3%	(4%)
Remuneration of councillors	16 473	3 782	23,0%	3 699	22,5%	7 480	45,4%	4 002	45,4%	(7,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 386	156	3,5%	546	12,5%	702	16,0%	943	35,1%	(42,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 726	5 453	19,0%	5 354	18,6%	10 807	37,6%	5 654	40,2%	(5,3%)
Interest	1 500	-	-	-	-	-	-	-	-	-
Contracted services	43 522	4 695	10,8%	10 215	23,5%	14 910	34,3%	6 504	36,6%	57,1%
Transfers and subsidies	254 801	66 482	26,1%	126 529	49,7%	193 011	75,7%	97 716	70,2%	29,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	76 852	12 388	16,1%	21 035	27,4%	33 423	43,5%	21 915	50,8%	(4,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 656)	94 825	-	(7 973)	-	86 852	-	12 421	-	-
Transfers and subsidies - capital (monetary allocations)	17 713	12	,1%	7 779	43,9%	7 791	44,0%	1 140	52,3%	582,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 943)	94 837	-	(194)	-	94 642	-	13 561	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(11 943)	94 837	-	(194)	-	94 642	-	13 561	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 943)	94 837	-	(194)	-	94 642	-	13 561	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 943)	94 837	-	(194)	-	94 642	-	13 561	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	500	-	-	-	-	-	-	-	-	-
National Government	500	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	500	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	5 307	-	-	737	13,9%	737	13,9%	774	22,1%	(4,8%)
Municipal governance and administration	4 857	-	-	692	14,3%	692	14,3%	774	22,1%	(10,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 857	-	-	692	14,3%	692	14,3%	774	22,1%	(10,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	450	-	-	45	9,9%	45	9,9%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	450	-	-	45	9,9%	45	9,9%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	647 521	317 632	49,1%	244 584	37,8%	562 217	86,8%	222 745	90,3%	9,8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	3 289	69	2,1%	559	17,0%	628	19,1%	762	26,5%	(26,6%)

Other revenue	(17 742)	9 309	(52,5%)	8 397	(47,3%)	17 705	(99,8%)	6 185	2 776,6%	35,8%
Transfers and Subsidies - Operational	616 780	298 715	48,4%	230 337	37,3%	529 052	85,8%	214 335	87,8%	7,5%
Transfers and Subsidies - Capital	17 713	7 431	42,0%	4 116	23,2%	11 547	65,2%	-	267,0%	(100,0%)
Interest	27 481	2 108	7,7%	1 176	4,3%	3 284	12,0%	1 464	12,7%	(19,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(665 693)	(24 465)	3,7%	(27 298)	4,1%	(51 763)	7,8%	(36 131)	10,6%	(24,4%)
Suppliers and employees	(665 693)	(24 465)	3,7%	(27 298)	4,1%	(51 763)	7,8%	(36 131)	10,6%	(24,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(18 172)	293 167	(1 613,3%)	217 286	(1 195,7%)	510 454	(2 809,1%)	186 614	3 520,6%	16,4%
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	(5 307)	-	-	-	-	-	-	-	-	-
Capital assets	(5 307)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(5 307)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 479)	293 167	(1 248,7%)	217 286	(925,5%)	510 454	(2 174,1%)	186 614	4 701,6%	16,4%
Cash/cash equivalents at the year begin:	167 882	188 881	112,5%	482 049	287,1%	188 881	112,5%	488 623	58,1%	(1,3%)
Cash/cash equivalents at the year end:	144 403	482 049	333,8%	699 335	484,3%	699 335	484,3%	675 236	253,1%	3,6%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	11,6%	-	-	98	63,5%	39	24,9%	155	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18	11,6%	-	-	98	63,5%	39	24,9%	155	100,0%

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Oupa G. Hlope	017 801 7009

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	948 495	430 502	45,4%	390 961	41,2%	821 463	86,6%	68 808	30,5%	468,2%
Exchange Revenue										
Service charges - Electricity	246 628	57 870	23,5%	49 305	20,0%	107 175	43,5%	50 994	39,7%	(3,3%)
Service charges - Water	78 691	32 727	41,6%	5 258	6,7%	37 985	48,3%	16 439	34,2%	(68,0%)
Service charges - Waste Water Management	14 392	3 369	23,4%	3 227	22,4%	6 596	45,8%	3 256	41,0%	(,9%)
Service charges - Waste Management	15 318	4 120	26,9%	3 905	25,5%	8 025	52,4%	3 979	45,9%	(1,8%)
Sale of Goods and Rendering of Services	7 231	505	7,0%	575	8,0%	1 080	14,9%	349	11,3%	64,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165 255	16	-	204	,1%	221	,1%	46	,1%	339,3%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 641	571	34,8%	546	33,2%	1 117	68,0%	431	39,3%	26,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	806	70	8,7%	463	57,4%	533	66,1%	144	29,3%	220,2%
Non-Exchange Revenue										
Property rates	128 920	279 860	217,1%	285 720	221,6%	565 580	438,7%	8 403	30,1%	3 300,4%
Surcharges and Taxes	73 281	17 259	23,6%	16 379	22,4%	33 637	45,9%	17 674	86,8%	(7,3%)
Fines, penalties and forfeits	2 235	335	15,0%	415	18,6%	750	33,5%	183	16,9%	126,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 007	8 161	5,1%	1	-	8 162	5,1%	(3)	38,2%	(131,5%)
Interest	53 090	25 640	48,3%	24 964	47,0%	50 604	95,3%	(33 090)	(56,9%)	(175,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	2	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	994 017	194 189	19,5%	231 445	23,3%	425 633	42,8%	161 699	33,2%	43,1%
Employee related costs	211 691	52 953	25,0%	54 189	25,6%	107 142	50,6%	49 995	40,6%	8,4%
Remuneration of councillors	12 146	2 469	20,3%	2 454	20,2%	4 923	40,5%	2 726	42,3%	(10,0%)
Bulk purchases - electricity	228 174	62 751	27,5%	53 675	23,5%	116 426	51,0%	46 610	50,4%	15,2%
Inventory consumed	124 623	26 701	21,4%	24 833	19,9%	51 533	41,4%	36 743	54,5%	(32,4%)
Debt impairment	89 408	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 279	-	-	14 567	27,3%	14 567	27,3%	-	-	(100,0%)
Interest	50 000	17 681	35,4%	29 944	59,9%	47 625	95,3%	22 637	117,8%	32,3%
Contracted services	128 878	17 141	13,3%	33 770	26,2%	50 911	39,5%	38 991	53,2%	(13,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	31 594	2 512	8,0%	283	,9%	2 795	8,8%	-	-	(100,0%)
Operational costs	64 224	11 981	18,7%	17 731	27,6%	29 712	46,3%	22 221	45,0%	(20,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	(59 139)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	916	-	(100,0%)
Surplus/(Deficit)	(45 522)	236 314	-	159 516	-	395 830	-	(92 891)	-	-
Transfers and subsidies - capital (monetary allocations)	46 618	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	30 500	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 596	236 314		159 516		395 830		(92 891)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	31 596	236 314		159 516		395 830		(92 891)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 596	236 314		159 516		395 830		(92 891)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 596	236 314		159 516		395 830		(92 891)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	65 245	5 883	9,0%	10 347	15,9%	16 230	24,9%	13 477	40,4%	(23,2%)
National Government	46 645	5 883	12,6%	6 182	13,3%	12 065	25,9%	12 133	27,2%	(49,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 645	5 883	12,6%	6 182	13,3%	12 065	25,9%	12 133	27,2%	(49,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 600	-	-	4 166	22,4%	4 166	22,4%	1 345	97,8%	209,8%
Capital Expenditure Functional	65 245	5 883	9,0%	10 347	15,9%	16 230	24,9%	13 477	40,4%	(23,2%)
Municipal governance and administration	10 550	-	-	4 136	39,2%	4 136	39,2%	1 345	31,2%	207,6%
Executive and Council	350	-	-	-	-	-	-	-	-	-
Finance and administration	10 200	-	-	4 136	40,6%	4 136	40,6%	1 345	32,0%	207,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	-	-	-	-	-	-	-	-	-
Community and Social Services	200	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 250	3 183	17,4%	5 136	28,1%	8 319	45,6%	7 327	59,7%	(29,9%)
Planning and Development	550	-	-	30	5,4%	30	5,4%	-	-	(100,0%)
Road Transport	17 700	3 183	18,0%	5 106	28,9%	8 289	46,8%	7 327	60,2%	(30,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	35 945	2 700	7,5%	1 075	3,0%	3 776	10,5%	4 806	35,7%	(77,6%)
Energy sources	5 000	-	-	-	-	-	-	2 112	183,6%	(100,0%)
Water Management	20 500	437	2,1%	485	2,4%	922	4,5%	1 841	8,1%	(73,6%)
Waste Water Management	6 445	930	14,4%	590	9,2%	1 520	23,6%	-	-	(100,0%)
Waste Management	4 000	1 333	33,3%	-	-	1 333	33,3%	852	42,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	917 681	144 728	15,8%	106 012	11,6%	250 741	27,3%	100 000	33,3%	6,0%
Property rates	236 078	33 025	14,0%	30 085	12,7%	63 110	26,7%	24 179	31,7%	24,4%
Service charges	450 169	85 841	19,1%	70 296	15,6%	156 137	34,7%	75 692	37,4%	(7,1%)

Other revenue	23 809	21 044	88,4%	5 018	21,1%	26 063	109,5%	(8 378)	56,4%	(159,9%)
Transfers and Subsidies - Operational	161 007	4 818	3,0%	613	,4%	5 431	3,4%	-	19,9%	(100,0%)
Transfers and Subsidies - Capital	46 618	-	-	-	-	-	-	8 460	29,2%	(100,0%)
Interest	-	-	-	-	-	-	-	46	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(797 906)	(116 156)	14,6%	(108 523)	13,6%	(224 679)	28,2%	(124 775)	34,5%	(13,0%)
Suppliers and employees	(797 906)	(116 156)	14,6%	(108 523)	13,6%	(224 679)	28,2%	(124 775)	34,5%	(13,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119 775	28 573	23,9%	(2 511)	(2,1%)	26 062	21,8%	(24 776)	26,3%	(89,9%)
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	(65 245)	(9 047)	13,9%	(13 520)	20,7%	(22 567)	34,6%	(15 019)	51,4%	(10,0%)
Capital assets	(65 245)	(9 047)	13,9%	(13 520)	20,7%	(22 567)	34,6%	(15 019)	51,4%	(10,0%)
Net Cash from/(used) Investing Activities	(65 245)	(9 047)	13,9%	(13 520)	20,7%	(22 567)	34,6%	(15 019)	51,4%	(10,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	54 530	19 526	35,8%	(16 031)	(29,4%)	3 495	6,4%	(39 795)	(7,8%)	(59,7%)
Cash/cash equivalents at the year begin:	22 130	3 798	17,2%	31 888	144,1%	3 798	17,2%	42 596	10,0%	(25,1%)
Cash/cash equivalents at the year end:	76 659	31 888	41,6%	15 856	20,7%	15 856	20,7%	2 801	3,7%	466,1%

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	5 309	1,7%	4 229	1,3%	5 126	1,6%	300 600	95,3%	315 263	17,6%	6 369	2,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 356	34,2%	1 488	3,1%	1 231	2,6%	28 773	60,1%	47 848	2,7%	10 647	22,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	100 928	10,1%	95 496	9,5%	94 544	9,4%	710 250	70,9%	1 001 219	55,9%	4 265	,4%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 124	3,8%	640	2,2%	523	1,8%	26 950	92,2%	29 238	1,6%	794	2,7%	-	-
Receivables from Exchange Transactions - Waste Management	1 402	4,0%	790	2,3%	697	2,0%	32 082	91,7%	34 971	2,0%	947	2,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 221	3,4%	9 017	3,3%	8 915	3,3%	245 428	90,0%	272 581	15,2%	44 790	16,4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	1	-	89 915	100,0%	89 920	5,0%	(543)	(,6%)	-	-
Total By Income Source	134 342	7,5%	111 662	6,2%	111 038	6,2%	1 433 998	80,1%	1 791 039	100,0%	67 270	3,8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 286	10,2%	1 281	5,7%	1 101	4,9%	17 699	79,1%	22 367	1,2%	3 599	16,1%	-	-
Commercial	110 773	15,2%	91 119	12,5%	89 694	12,3%	437 258	60,0%	728 843	40,7%	21 649	3,0%	-	-
Households	21 283	2,0%	19 262	1,9%	20 243	1,9%	979 041	94,2%	1 039 829	58,1%	42 021	4,0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	134 342	7,5%	111 662	6,2%	111 038	6,2%	1 433 998	80,1%	1 791 039	100,0%	67 270	3,8%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	44 645	3,9%	21 912	1,9%	1 078 605	94,2%	1 145 162	64,5%
Bulk Water	-	-	8 766	4,2%	4 268	2,0%	197 710	93,8%	210 744	11,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 045	1,7%	5 047	1,2%	3 974	,9%	402 769	96,2%	418 835	23,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 045	,4%	58 458	3,3%	30 155	1,7%	1 679 083	94,6%	1 774 742	100,0%

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Chief Financial Officer	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	5 692 537	1 438 840	25,3%	1 382 586	24,3%	2 821 426	49,6%	1 352 502	53,1%	2,2%
Exchange Revenue										
Service charges - Electricity	2 319 235	496 218	21,4%	437 160	18,8%	933 378	40,2%	368 244	45,1%	18,7%
Service charges - Water	579 391	86 505	14,9%	102 548	17,7%	189 053	32,6%	108 933	37,6%	(5,9%)
Service charges - Waste Water Management	178 860	33 727	18,9%	40 069	22,4%	73 796	41,3%	38 157	44,2%	5,0%
Service charges - Waste Management	224 491	54 493	24,3%	53 743	23,9%	108 236	48,2%	47 125	41,8%	14,0%
Sale of Goods and Rendering of Services	21 863	4 865	22,3%	6 480	29,6%	11 344	51,9%	5 030	60,7%	28,8%
Agency services	3 163	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	382 119	91 735	24,0%	97 399	25,5%	189 134	49,5%	91 585	49,4%	6,3%
Interest earned from Current and Non Current Assets	9 882	456	4,6%	-	-	456	4,6%	-	-	-
Dividends	6 439	803	12,5%	898	13,9%	1 700	26,4%	1 563	1 421,3%	(42,6%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 783	5 574	28,2%	8 790	44,4%	14 364	72,6%	4 754	43,9%	84,9%
Licence and permits	354	46	13,0%	137	38,8%	183	51,8%	125	37,4%	9,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	55 684	(3 402)	(6,1%)	1 993	3,6%	(1 409)	(2,5%)	2 031	8,2%	(1,9%)
Non-Exchange Revenue										
Property rates	1 111 596	362 709	32,6%	361 489	32,5%	724 198	65,1%	441 912	74,8%	(18,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 554	1 177	4,6%	826	3,2%	2 003	7,8%	4 645	38,5%	(82,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	659 968	271 309	41,1%	232 719	35,3%	504 028	76,4%	213 784	74,1%	8,9%
Interest	94 156	32 101	34,1%	35 529	37,7%	67 630	71,8%	23 459	50,3%	51,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	526	-	2 806	-	3 332	-	1 153	-	143,3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 663 183	1 342 645	23,7%	1 213 468	21,4%	2 556 113	45,1%	1 449 920	49,0%	(16,3%)
Employee related costs	1 226 472	282 991	23,1%	291 562	23,8%	574 553	46,8%	281 617	46,1%	3,5%
Remuneration of councillors	37 681	8 650	23,0%	8 671	23,0%	17 320	46,0%	9 370	47,8%	(7,5%)
Bulk purchases - electricity	1 741 131	705 977	40,5%	319 130	18,3%	1 025 107	58,9%	522 226	64,3%	(38,9%)
Inventory consumed	266 263	38 577	14,5%	69 326	26,0%	107 903	40,5%	67 050	38,2%	3,4%
Debt impairment	801 514	50	-	-	-	50	-	-	-	-
Depreciation and amortisation	325 371	-	-	129 617	39,8%	129 617	39,8%	251 549	80,6%	(48,5%)
Interest	193 008	83 164	43,1%	79 331	41,1%	162 496	84,2%	81 355	90,5%	(2,5%)
Contracted services	719 018	141 306	19,7%	272 416	37,9%	413 722	57,5%	193 170	73,5%	41,0%
Transfers and subsidies	9 893	301	3,0%	633	6,4%	934	9,4%	-	1,3%	(100,0%)
Irrecoverable debts written off	135 214	-	-	-	-	-	-	-	-	-
Operational costs	206 575	80 229	38,8%	40 117	19,4%	120 346	58,3%	43 516	50,3%	(7,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 043	1 400	134,2%	2 665	255,5%	4 064	389,7%	67	6,7%	3 898,6%
Surplus/(Deficit)	29 355	96 195	-	169 117	-	265 313	-	(97 418)	-	-
Transfers and subsidies - capital (monetary allocations)	221 702	32 888	14,8%	60 273	27,2%	93 162	42,0%	40 964	42,6%	47,1%
Transfers and subsidies - capital (in-kind)	11 000	-	-	-	-	-	-	371	3,7%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	262 057	129 084	-	229 391	-	358 475	-	(56 083)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	262 057	129 084	-	229 391	-	358 475	-	(56 083)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	262 057	129 084	-	229 391	-	358 475	-	(56 083)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	262 057	129 084	-	229 391	-	358 475	-	(56 083)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	241 252	28 296	11,7%	53 757	22,3%	82 053	34,0%	38 211	37,2%	40,7%	
National Government	221 702	28 117	12,7%	51 995	23,5%	80 112	36,1%	34 485	36,5%	50,8%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	221 702	28 117	12,7%	51 995	23,5%	80 112	36,1%	34 485	36,5%	50,8%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	19 550	178	,9%	1 762	9,0%	1 940	9,9%	3 726	57,3%	(52,7%)	
Capital Expenditure Functional	241 252	28 296	11,7%	53 757	22,3%	82 053	34,0%	38 211	37,2%	40,7%	
Municipal governance and administration	17 850	58	,3%	1 911	10,7%	1 969	11,0%	3 690	59,3%	(48,2%)	
Executive and Council	100	29	28,5%	-	-	29	28,5%	40	79,3%	(100,0%)	
Finance and administration	17 750	30	,2%	1 911	10,8%	1 941	10,9%	3 650	58,8%	(47,6%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	300	120	40,0%	-	-	120	40,0%	-	109,3%	-	
Community and Social Services	200	120	60,0%	-	-	120	60,0%	-	109,3%	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	100	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	15 700	2 028	12,9%	2 173	13,8%	4 201	26,8%	3 799	14,5%	(42,8%)	
Planning and Development	100	-	-	-	-	-	-	36	13,4%	(100,0%)	
Road Transport	15 000	2 028	13,5%	1 643	11,0%	3 671	24,5%	3 763	14,5%	(56,3%)	
Environmental Protection	600	-	-	530	88,3%	530	88,3%	-	-	(100,0%)	
Trading Services	207 402	26 089	12,6%	49 673	24,0%	75 762	36,5%	30 722	40,4%	61,7%	
Energy sources	30 731	-	-	13 151	42,8%	13 151	42,8%	6 408	39,0%	105,2%	
Water Management	80 594	14 619	18,1%	16 186	20,1%	30 806	38,2%	10 041	43,4%	61,2%	
Waste Water Management	93 977	11 470	12,2%	20 335	21,6%	31 805	33,8%	14 272	38,5%	42,5%	
Waste Management	2 100	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	4 063 259	1 063 245	26,2%	930 507	22,9%	1 993 751	49,1%	905 394	45,1%	2,8%
Property rates	778 117	145 875	18,7%	136 963	17,6%	282 838	36,3%	154 429	41,3%	(11,3%)
Service charges	2 311 384	517 517	22,4%	465 861	20,2%	983 378	42,5%	488 368	35,9%	(4,6%)

Other revenue	75 767	26 536	35,0%	28 109	37,1%	54 645	72,1%	(14 742)	30,8%	(290,7%)
Transfers and Subsidies - Operational	659 968	300 530	45,5%	240 767	36,5%	541 297	82,0%	226 144	81,2%	6,5%
Transfers and Subsidies - Capital	221 702	72 162	32,5%	58 734	26,5%	130 896	59,0%	51 054	82,7%	15,0%
Interest	16 321	456	2,8%	-	-	456	2,8%	-	-	-
Dividends	-	170	-	72	-	242	-	141	-	(48,6%)
Payments	(4 401 084)	(854 428)	19,4%	(719 440)	16,3%	(1 573 868)	35,8%	(687 215)	36,6%	4,7%
Suppliers and employees	(4 198 183)	(854 428)	20,4%	(719 440)	17,1%	(1 573 868)	37,5%	(687 215)	37,8%	4,7%
Finance charges	(193 008)	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 893)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(337 825)	208 817	(61,8%)	211 066	(62,5%)	419 883	(124,3%)	218 180	227,6%	(3,3%)
Cash Flow from Investing Activities										
Receipts	594 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	594 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(241 252)	(62 964)	26,1%	(56 773)	23,5%	(119 738)	49,6%	(39 308)	50,9%	44,4%
Capital assets	(241 252)	(62 964)	26,1%	(56 773)	23,5%	(119 738)	49,6%	(39 308)	50,9%	44,4%
Net Cash from/(used) Investing Activities	352 748	(62 964)	(17,8%)	(56 773)	(16,1%)	(119 738)	(33,9%)	(39 308)	50,9%	44,4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 923	145 853	977,4%	154 293	1 033,9%	300 146	2 011,3%	178 871	(13 705,4%)	(13,7%)
Cash/cash equivalents at the year begin:	45 535	105 882	232,5%	251 735	552,8%	105 882	232,5%	198 136	274,2%	27,1%
Cash/cash equivalents at the year end:	60 458	251 735	416,4%	406 028	671,6%	406 028	671,6%	377 008	2 491,2%	7,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	39 849	1,7%	27 521	1,2%	24 550	1,1%	2 203 744	96,0%	2 295 664	19,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	122 234	4,8%	100 194	3,9%	67 951	2,6%	2 278 436	88,7%	2 568 815	21,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	110 069	4,8%	82 067	3,6%	80 587	3,5%	2 018 885	88,1%	2 291 607	19,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 431	1,8%	9 771	1,2%	8 907	1,1%	780 752	95,9%	813 862	6,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 568	2,6%	14 874	2,1%	14 137	2,0%	672 338	93,4%	719 916	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	260	7,9%	-	-	3 049	92,1%	3 309	-	-	-	-	-
Interest on Arrear Debtor Accounts	46 255	2,6%	44 969	2,6%	44 365	2,5%	1 615 677	92,3%	1 751 266	14,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	203	-	169	-	279	-	1 622 522	100,0%	1 623 172	13,5%	-	-	-	-
Total By Income Source	351 609	2,9%	279 824	2,3%	240 776	2,0%	11 195 403	92,8%	12 067 613	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 480	5,1%	7 277	3,9%	5 723	3,1%	164 119	88,0%	186 599	1,5%	-	-	-	-
Commercial	214 388	2,2%	184 131	1,9%	177 924	1,8%	9 292 997	94,2%	9 869 440	81,8%	-	-	-	-
Households	127 741	6,4%	88 417	4,4%	57 129	2,8%	1 738 287	86,4%	2 011 574	16,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	351 609	2,9%	279 824	2,3%	240 776	2,0%	11 195 403	92,8%	12 067 613	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	200 796	2,4%	-	-	154 580	1,8%	8 049 316	95,8%	8 404 693	75,4%
Bulk Water	-	-	-	-	-	-	60 855	100,0%	60 855	,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	314	100,0%	314	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 954	1,2%	28 772	1,1%	27 675	1,0%	2 600 494	96,7%	2 687 895	24,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	231 751	2,1%	28 772	,3%	182 256	1,6%	10 710 979	96,0%	11 153 757	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 740 944	730 592	26,7%	665 630	24,3%	1 396 222	50,9%	616 216	52,3%	8,0%
Exchange Revenue										
Service charges - Electricity	1 069 967	281 114	26,3%	248 578	23,2%	529 693	49,5%	224 602	56,6%	10,7%
Service charges - Water	140 587	19 587	13,9%	32 232	22,9%	51 819	36,9%	29 979	51,4%	7,5%
Service charges - Waste Water Management	117 311	29 351	25,0%	28 869	24,6%	58 220	49,6%	26 906	52,8%	7,3%
Service charges - Waste Management	133 093	33 191	24,9%	33 165	24,9%	66 356	49,9%	31 249	51,4%	6,1%
Sale of Goods and Rendering of Services	8 914	1 689	19,0%	3 021	33,9%	4 711	52,8%	1 261	48,8%	139,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 973	3 729	16,2%	3 911	17,0%	7 641	33,3%	3 581	89,5%	9,2%
Interest earned from Current and Non Current Assets	9 405	1 004	10,7%	421	4,5%	1 426	15,2%	695	6,5%	(39,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	20 601	5 637	27,4%	5 553	27,0%	11 190	54,3%	4 852	51,1%	14,4%
Rental from Fixed Assets	1 646	922	56,0%	862	52,4%	1 784	108,4%	498	70,6%	73,0%
Licence and permits	469	95	20,3%	107	22,9%	202	43,1%	43	7%	148,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	75 415	4 655	6,2%	(689)	(,9%)	3 966	5,3%	3 008	5,4%	(122,9%)
Non-Exchange Revenue										
Property rates	677 734	172 526	25,5%	175 821	25,9%	348 348	51,4%	163 416	51,1%	7,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 106	2 242	8,6%	1 909	7,3%	4 150	15,9%	5 389	29,0%	(64,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	383 978	157 634	41,1%	126 503	32,9%	284 138	74,0%	117 858	74,3%	7,3%
Interest	8 959	1 538	17,2%	3 553	39,7%	5 091	56,8%	2 872	64,5%	23,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 812	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	15 660	-	-	1 813	11,6%	1 813	11,6%	-	-	(100,0%)
Other Gains	19 314	15 676	81,2%	-	-	15 676	81,2%	5	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 516 131	635 476	25,3%	619 689	24,6%	1 255 165	49,9%	544 725	46,2%	13,8%
Employee related costs	889 734	212 084	23,8%	220 702	24,8%	432 786	48,6%	209 139	49,6%	5,5%
Remuneration of councillors	34 861	7 297	20,9%	7 304	21,0%	14 602	41,9%	8 394	48,0%	(13,0%)
Bulk purchases - electricity	877 856	202 870	23,1%	164 887	18,8%	367 757	41,9%	158 505	55,2%	4,0%
Inventory consumed	95 861	26 227	27,4%	20 934	21,8%	47 160	49,2%	18 724	52,1%	11,8%
Debt impairment	(241 935)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	270 364	62 311	23,0%	62 311	23,0%	124 623	46,1%	60 392	46,1%	3,2%
Interest	105 408	-	-	45 407	43,1%	45 407	43,1%	2	-	2 946 520,7%
Contracted services	233 455	59 133	25,3%	55 901	23,9%	115 034	49,3%	52 272	37,4%	6,9%
Transfers and subsidies	4 488	80	1,8%	1 110	24,7%	1 190	26,5%	1 513	23,8%	(26,6%)
Irrecoverable debts written off	20 618	-	-	-	-	-	(0)	-	-	(100,0%)
Operational costs	220 764	55 064	24,9%	41 132	18,6%	96 196	43,6%	35 765	46,3%	15,0%
Losses on disposal of Assets	2 088	-	-	-	-	-	-	-	-	-
Other Losses	2 969	10 409	405,1%	-	-	10 409	405,1%	18	7%	(100,0%)
Surplus/(Deficit)	224 813	95 117	-	45 941	-	141 057	-	71 491	-	-
Transfers and subsidies - capital (monetary allocations)	89 600	5 529	6,2%	57 336	64,0%	62 865	70,2%	61 842	44,2%	(7,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	314 413	100 645	-	103 277	-	203 922	-	133 333	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	314 413	100 645	-	103 277	-	203 922	-	133 333	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	314 413	100 645	-	103 277	-	203 922	-	133 333	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	314 413	100 645	-	103 277	-	203 922	-	133 333	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Capital Revenue and Expenditure											
Source of Finance	119 790	9 260	7,7%	69 436	58,0%	78 696	65,7%	67 540	39,8%	2,8%	
National Government	89 073	9 215	10,3%	53 668	60,3%	62 883	70,6%	60 691	44,2%	(11,6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	89 073	9 215	10,3%	53 668	60,3%	62 883	70,6%	60 691	44,2%	(11,6%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	30 717	44	,1%	15 769	51,3%	15 813	51,5%	6 849	21,7%	130,2%	
Capital Expenditure Functional	119 790	9 260	7,7%	69 436	58,0%	78 696	65,7%	67 540	39,8%	2,8%	
Municipal governance and administration	12 717	44	,3%	8 007	63,0%	8 051	63,3%	26	,7%	30 593,3%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	12 717	44	,3%	8 007	63,0%	8 051	63,3%	26	,7%	30 593,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	6 900	275	4,0%	1 400	20,3%	1 676	24,3%	9 029	66,7%	(84,5%)	
Community and Social Services	3 500	-	-	-	-	-	-	7 944	99,2%	(100,0%)	
Sport And Recreation	3 400	275	8,1%	1 400	41,2%	1 676	49,3%	1 085	15,5%	29,0%	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	16 900	2 533	15,0%	9 730	57,6%	12 264	72,6%	8 226	64,3%	18,3%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	16 900	2 533	15,0%	9 730	57,6%	12 264	72,6%	8 226	64,3%	18,3%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	83 273	6 407	7,7%	50 299	60,4%	56 706	68,1%	50 259	35,1%	,1%	
Energy sources	24 877	607	2,4%	13 836	55,6%	14 443	58,1%	6 779	21,7%	104,1%	
Water Management	35 596	2 244	6,3%	27 231	76,5%	29 475	82,8%	21 638	30,5%	25,9%	
Waste Water Management	19 800	3 556	18,0%	9 232	46,6%	12 788	64,6%	9 566	53,8%	(3,5%)	
Waste Management	3 000	-	-	-	-	-	-	12 276	55,8%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 381 084	617 340	18,3%	509 164	15,1%	1 126 504	33,3%	537 693	41,3%	(5,3%)
Property rates	643 848	76 139	11,8%	76 222	11,8%	152 361	23,7%	71 336	22,1%	6,8%
Service charges	2 103 573	219 393	10,4%	209 710	10,0%	429 103	20,4%	200 787	24,7%	4,4%

Other revenue	120 345	92 743	77.1%	24 787	20.6%	117 530	97.7%	46 822	128.5%	(47.1%)
Transfers and Subsidies - Operational	383 978	205 650	53.6%	173 797	45.3%	379 447	98.8%	163 360	98.4%	6.4%
Transfers and Subsidies - Capital	89 600	23 085	25.8%	24 227	27.0%	47 312	52.8%	54 692	58.4%	(55.7%)
Interest	39 740	331	.8%	421	1.1%	752	1.9%	695	4.3%	(39.4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 655 800)	(514 873)	19.4%	(647 608)	24.4%	(1 162 481)	43.8%	(426 872)	41.8%	51.7%
Suppliers and employees	(2 546 134)	(514 873)	20.2%	(647 608)	25.4%	(1 162 481)	45.7%	(426 872)	43.9%	51.7%
Finance charges	(105 408)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 258)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	725 283	102 468	14.1%	(138 445)	(19.1%)	(35 977)	(5.0%)	110 821	38.7%	(224.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(126 261)	(33 908)	26.9%	(68 968)	54.6%	(102 876)	81.5%	(62 051)	61.4%	11.1%
Capital assets	(126 261)	(33 908)	26.9%	(68 968)	54.6%	(102 876)	81.5%	(62 051)	61.4%	11.1%
Net Cash from/(used) Investing Activities	(126 261)	(33 908)	26.9%	(68 968)	54.6%	(102 876)	81.5%	(62 051)	61.4%	11.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(43 498)	-	-	(20 678)	47.5%	(20 678)	47.5%	(67 221)	50.0%	(69.2%)
Repayment of borrowing	(43 498)	-	-	(20 678)	47.5%	(20 678)	47.5%	(67 221)	50.0%	(69.2%)
Net Cash from/(used) Financing Activities	(43 498)	-	-	(20 678)	47.5%	(20 678)	47.5%	(67 221)	50.0%	(69.2%)
Net Increase/(Decrease) in cash held	555 524	68 560	12.3%	(228 091)	(41.1%)	(159 531)	(28.7%)	(18 452)	(22.3%)	1 136.1%
Cash/cash equivalents at the year begin:	47 606	32 123	67.5%	98 479	206.9%	32 123	67.5%	11 158	3.7%	782.6%
Cash/cash equivalents at the year end:	603 131	98 479	16.3%	(129 612)	(21.5%)	(129 612)	(21.5%)	(7 294)	(3.1%)	1 677.1%

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	10 527	15.5%	3 538	5.2%	2 841	4.2%	50 877	75.1%	67 783	10.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 278	31.6%	7 399	6.1%	4 624	3.8%	70 826	58.5%	121 126	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	43 249	18.9%	14 416	6.3%	12 279	5.4%	158 910	69.4%	228 853	35.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 199	14.7%	2 863	5.1%	2 206	4.0%	42 449	76.2%	55 717	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 325	15.1%	2 904	4.7%	2 155	3.5%	47 225	76.7%	61 608	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	21	100.0%	21	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 944	4.6%	2 550	3.9%	2 481	3.8%	56 614	87.7%	64 588	10.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 320	7.3%	2 534	5.6%	1 282	2.8%	38 109	84.2%	45 245	7.0%	-	-	-	-
Total By Income Source	115 841	18.0%	36 203	5.6%	27 867	4.3%	465 031	72.1%	644 942	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 952	14.6%	5 178	10.8%	4 263	8.9%	31 370	65.7%	47 763	7.4%	-	-	-	-
Commercial	61 639	22.8%	15 432	5.7%	10 942	4.0%	182 618	67.5%	270 631	42.0%	-	-	-	-
Households	47 251	14.5%	15 593	4.8%	12 661	3.9%	251 043	76.9%	326 548	50.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	115 841	18.0%	36 203	5.6%	27 867	4.3%	465 031	72.1%	644 942	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	30	100.0%	30	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 195	43.0%	328	.7%	30	.1%	27 692	56.2%	49 246	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 195	43.0%	328	.7%	30	.1%	27 722	56.3%	49 276	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	415 535	85 496	20,6%	73 875	17,8%	159 371	38,4%	104 214	40,1%	(29,1%)
Exchange Revenue										
Service charges - Electricity	116 896	12 634	10,8%	20 555	17,6%	33 189	28,4%	28 526	55,5%	(27,9%)
Service charges - Water	22 029	2 608	11,8%	5 369	24,4%	7 976	36,2%	3 280	28,7%	63,7%
Service charges - Waste Water Management	14 673	2 415	16,5%	3 625	24,7%	6 041	41,2%	3 458	41,7%	4,8%
Service charges - Waste Management	12 779	1 973	15,4%	2 964	23,2%	4 937	38,6%	2 871	39,6%	3,2%
Sale of Goods and Rendering of Services	1 138	41	3,6%	62	5,5%	103	9,0%	150	18,7%	(58,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 930	2 866	14,4%	4 343	21,8%	7 209	36,2%	4 542	54,8%	(4,4%)
Interest earned from Current and Non Current Assets	2 053	402	19,6%	509	24,8%	911	44,4%	349	31,9%	46,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	53	-	-	-	-	-	-	13	43,2%	(100,0%)
Rental from Fixed Assets	2 303	99	4,3%	120	5,2%	220	9,5%	290	2,3%	(58,6%)
Licence and permits	16	0	2,4%	9	55,3%	9	57,7%	47	299,3%	(80,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 344	32	2,4%	25	1,8%	57	4,3%	119	17,4%	(79,1%)
Non-Exchange Revenue										
Property rates	93 165	18 474	19,8%	26 999	29,0%	45 473	48,8%	19 983	35,7%	35,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 037	3	-	(39)	(,1%)	(36)	(,1%)	5 914	68,7%	(100,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	103 119	40 844	39,6%	4 617	4,5%	45 462	44,1%	34 672	35,6%	(86,7%)
Interest	-	3 103	-	4 717	-	7 819	-	1	-	414 719,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	522 753	93 414	17,9%	121 046	23,2%	214 460	41,0%	62 831	37,7%	92,7%
Employee related costs	139 009	24 195	17,4%	50 545	36,4%	74 739	53,8%	14 100	46,1%	258,5%
Remuneration of councillors	8 602	1 620	18,8%	4 641	54,0%	6 262	72,8%	1 544	43,9%	200,7%
Bulk purchases - electricity	108 147	24 375	22,5%	16 949	15,7%	41 324	38,2%	17 383	47,1%	(2,5%)
Inventory consumed	10 782	1 390	12,9%	1 199	11,1%	2 589	24,0%	1 168	18,6%	2,7%
Debt impairment	102 307	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	79 808	10 905	13,7%	16 400	20,5%	27 304	34,2%	-	21,5%	(100,0%)
Interest	10 920	4 574	41,9%	5 058	46,3%	9 632	88,2%	3 877	135,2%	30,5%
Contracted services	32 036	4 415	13,8%	17 946	56,0%	22 361	69,8%	15 100	40,0%	18,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	18 339	-	-	-	18 339	-	618	-	(100,0%)
Operational costs	31 142	3 601	11,6%	8 309	26,7%	11 910	38,2%	9 041	73,6%	(8,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(107 218)	(7 918)	-	(47 171)	-	(55 089)	-	41 383	-	-
Transfers and subsidies - capital (monetary allocations)	60 387	12 499	20,7%	19 157	31,7%	31 656	52,4%	35 329	71,6%	(45,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 831)	4 581		(28 013)		(23 433)		76 711		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(46 831)	4 581		(28 013)		(23 433)		76 711		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46 831)	4 581		(28 013)		(23 433)		76 711		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46 831)	4 581		(28 013)		(23 433)		76 711		

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		59 118	19 982	33,8%	23 822	40,3%	43 804	74,1%	22 300	62,4%	6,8%	
National Government		58 818	17 515	29,8%	22 205	37,8%	39 720	67,5%	22 106	64,7%	,5%	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		58 818	17 515	29,8%	22 205	37,8%	39 720	67,5%	22 106	64,7%	,5%	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		300	2 467	822,3%	1 617	539,0%	4 084	1 361,3%	195	8,2%	730,3%	
Capital Expenditure Functional		59 118	21 071	35,6%	25 514	43,2%	46 585	78,8%	22 300	62,2%	14,4%	
Municipal governance and administration		300	56	18,6%	240	80,2%	296	98,8%	195	27,8%	23,5%	
Executive and Council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		300	56	18,6%	240	80,2%	296	98,8%	195	27,8%	23,5%	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		-	7 008	-	3 728	-	10 736	-	4 765	85,7%	(21,8%)	
Community and Social Services		-	4 597	-	2 351	-	6 948	-	4 765	86,9%	(50,7%)	
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	
Public Safety		-	2 411	-	1 377	-	3 788	-	-	-	(100,0%)	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		20 000	6 996	35,0%	(6 162)	(30,8%)	834	4,2%	5 155	152,8%	(219,5%)	
Planning and Development		-	-	-	-	-	-	-	-	-	-	
Road Transport		20 000	6 996	35,0%	(6 162)	(30,8%)	834	4,2%	5 155	154,8%	(219,5%)	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		38 818	7 011	18,1%	27 708	71,4%	34 719	89,4%	12 185	47,4%	127,4%	
Energy sources		9 000	-	-	4 251	47,2%	4 251	47,2%	-	-	(100,0%)	
Water Management		29 818	4 725	15,8%	8 026	26,9%	12 751	42,8%	4 740	33,7%	69,3%	
Waste Water Management		-	2 286	-	15 431	-	17 716	-	5 027	78,9%	207,0%	
Waste Management		-	-	-	-	-	-	-	2 419	67,2%	(100,0%)	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	416 337	103 998	25,0%	41 643	10,0%	145 641	35,0%	103 257	36,1%		(59,7%)
Property rates	65 216	10 076	15,4%	13 945	21,4%	24 020	36,8%	10 953	17,9%		27,3%
Service charges	132 206	19 586	14,8%	25 494	19,3%	45 080	34,1%	29 476	37,5%		(13,5%)

Other revenue	51 362	2 190	4.3%	1 465	2.9%	3 655	7.1%	8 225	67.5%	(82.2%)
Transfers and Subsidies - Operational	103 119	40 351	39.1%	0	-	40 351	39.1%	31 607	36.5%	(100.0%)
Transfers and Subsidies - Capital	60 387	31 536	52.2%	212	4%	31 748	52.6%	22 661	40.0%	(99.1%)
Interest	4 046	259	6.4%	527	13.0%	786	19.4%	335	27.2%	57.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(340 638)	(3 751)	1.1%	(127 396)	37.4%	(131 148)	38.5%	(43 010)	19.7%	196.2%
Suppliers and employees	(340 638)	(3 751)	1.1%	(127 396)	37.4%	(131 148)	38.5%	(43 010)	20.0%	196.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	75 698	100 247	132.4%	(85 753)	(113.3%)	14 493	19.1%	60 248	200.6%	(242.3%)
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	(59 118)	(17 772)	30.1%	(26 550)	44.9%	(44 322)	75.0%	(29 693)	78.8%	(10.6%)
Capital assets	(59 118)	(17 772)	30.1%	(26 550)	44.9%	(44 322)	75.0%	(29 693)	78.8%	(10.6%)
Net Cash from/(used) Investing Activities	(59 118)	(17 772)	30.1%	(26 550)	44.9%	(44 322)	75.0%	(29 693)	78.8%	(10.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 581	82 475	497.4%	(112 304)	(677.3%)	(29 829)	(179.9%)	30 555	(111.1%)	(467.5%)
Cash/cash equivalents at the year begin:	6 053	-	-	82 475	1 362.6%	-	-	10 870	43.8%	658.8%
Cash/cash equivalents at the year end:	22 633	82 475	364.4%	(29 829)	(131.8%)	(29 829)	(131.8%)	41 425	289.3%	(172.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 607	2.0%	2 277	2.9%	1 463	1.9%	73 139	93.2%	78 486	12.6%	(3 853)	(4.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 852	3.4%	2 867	2.5%	2 679	2.4%	103 978	91.7%	113 376	18.2%	(4 135)	(3.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 154	3.4%	6 631	2.8%	5 898	2.4%	220 072	91.4%	240 755	38.6%	(10 985)	(4.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 167	2.8%	922	2.2%	843	2.0%	38 532	92.9%	41 464	6.7%	(797)	(1.9%)	-	-
Receivables from Exchange Transactions - Waste Management	1 022	2.3%	882	2.0%	833	1.9%	41 629	93.8%	44 365	7.1%	(1 000)	(2.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.5%	0	.5%	0	.5%	89	98.5%	90	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 106	3.4%	3 018	3.3%	2 961	3.2%	83 314	90.2%	92 399	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	4	-	12 419	99.9%	12 427	2.0%	-	-	-	-
Total By Income Source	18 910	3.0%	16 598	2.7%	14 682	2.4%	573 172	91.9%	623 362	100.0%	(20 770)	(3.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 168	2.5%	3 462	2.7%	2 449	1.9%	118 957	92.9%	128 036	20.5%	(3 134)	(2.4%)	-	-
Commercial	4 308	4.3%	3 169	3.2%	2 809	2.8%	89 122	89.7%	99 408	15.9%	(4 095)	(4.1%)	-	-
Households	11 433	2.9%	9 967	2.5%	9 424	2.4%	365 092	92.2%	395 917	63.5%	(13 541)	(3.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 910	3.0%	16 598	2.7%	14 682	2.4%	573 172	91.9%	623 362	100.0%	(20 770)	(3.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	7 087	4.4%	6 603	4.1%	146 903	91.5%	160 593	51.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 521	1.0%	2 237	1.5%	1 594	1.1%	143 336	96.4%	148 688	48.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 521	.5%	9 324	3.0%	8 197	2.7%	290 239	93.8%	309 281	100.0%

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7628
Chief Financial Officer	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 062 960	375 054	35,3%	331 045	31,1%	706 099	66,4%	313 055	62,7%	5,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	132 190	34 324	26,0%	34 648	26,2%	68 972	52,2%	27 623	50,2%	25,4%
Service charges - Waste Water Management	3 046	853	28,0%	796	26,1%	1 649	54,1%	591	52,6%	34,6%
Service charges - Waste Management	43 375	11 433	26,4%	11 549	26,6%	22 983	53,0%	10 377	49,6%	11,3%
Sale of Goods and Rendering of Services	14 628	1 492	10,2%	128	,9%	1 620	11,1%	267	79,1%	(52,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	144 028	37 345	25,9%	38 570	26,8%	75 915	52,7%	34 981	31,3%	10,3%
Interest earned from Current and Non Current Assets	12 856	5 810	45,2%	6 745	52,5%	12 554	97,7%	1 744	49,0%	286,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 629	468	28,7%	363	22,3%	830	51,0%	187	103,7%	94,3%
Licence and permits	5	1	13,2%	2	48,4%	3	61,6%	1	71,0%	64,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	372	16	4,4%	93	24,9%	109	29,3%	64	29,3%	44,6%
Non-Exchange Revenue										
Property rates	68 724	26 410	38,4%	26 422	38,4%	52 832	76,9%	16 457	51,0%	60,6%
Surcharges and Taxes	-	-	-	-	-	-	-	23 258	-	(100,0%)
Fines, penalties and forfeits	5 071	44	,9%	205	4,0%	249	4,9%	48	2,9%	324,7%
Licences or permits	326	35	10,9%	11	3,4%	46	14,2%	81	48,1%	(86,4%)
Transfer and subsidies - Operational	623 711	256 822	41,2%	211 514	33,9%	468 336	75,1%	197 376	73,8%	7,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	13 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 265 588	185 569	14,7%	243 825	19,3%	429 395	33,9%	201 037	30,8%	21,3%
Employee related costs	219 179	49 842	22,7%	50 703	23,1%	100 545	45,9%	49 569	45,5%	2,3%
Remuneration of councillors	30 036	7 033	23,4%	7 024	23,4%	14 057	46,8%	7 544	46,0%	(6,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	200 142	36 260	18,1%	52 362	26,2%	88 622	44,3%	48 343	45,8%	8,3%
Debt impairment	336 613	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	91 000	17 923	19,7%	17 802	19,6%	35 725	39,3%	18 602	42,2%	(4,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	168 260	45 871	27,3%	48 423	28,8%	94 294	56,0%	46 340	47,8%	4,5%
Transfers and subsidies	99 487	-	-	35 636	35,8%	35 636	35,8%	-	-	(100,0%)
Irrecoverable debts written off	10 224	3 824	37,4%	4 166	40,7%	7 990	78,2%	1 664	49,4%	150,4%
Operational costs	110 647	24 816	22,4%	27 709	25,0%	52 525	47,5%	28 976	42,7%	(4,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(202 628)	189 485	-	87 220	-	276 705	-	112 018	-	-
Transfers and subsidies - capital (monetary allocations)	323 057	50 591	15,7%	138 306	42,8%	188 897	58,5%	-	31,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 429	240 076		225 525		465 601		112 018		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 429	240 076		225 525		465 601		112 018		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 429	240 076		225 525		465 601		112 018		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 429	240 076		225 525		465 601		112 018		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	256 200	80 211	31,3%	77 910	30,4%	158 121	61,7%	92 807	57,3%	(16,1%)
National Government	224 170	69 569	31,0%	64 278	28,7%	133 848	59,7%	83 148	58,6%	(22,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	224 170	69 569	31,0%	64 278	28,7%	133 848	59,7%	83 148	58,6%	(22,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 030	10 642	33,2%	13 631	42,6%	24 273	75,8%	9 659	44,7%	41,1%
Capital Expenditure Functional	256 200	80 211	31,3%	81 434	31,8%	161 645	63,1%	92 807	57,3%	(12,3%)
Municipal governance and administration	17 395	6 131	35,2%	10 706	61,5%	16 837	96,8%	1 267	20,8%	745,2%
Executive and Council	45	-	-	-	-	-	-	-	-	-
Finance and administration	17 350	6 131	35,3%	10 706	61,7%	16 837	97,0%	1 267	20,8%	745,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	21 700	7 834	36,1%	2 607	12,0%	10 441	48,1%	8 784	48,0%	(70,3%)
Community and Social Services	18 200	4 817	26,5%	2 607	14,3%	7 424	40,8%	676	9,0%	285,8%
Sport And Recreation	3 500	3 016	86,2%	-	-	3 016	86,2%	8 108	62,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 744	21 875	37,2%	16 142	27,5%	38 017	64,7%	15 038	32,9%	7,3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	58 744	21 875	37,2%	16 142	27,5%	38 017	64,7%	15 038	32,9%	7,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	158 361	44 371	28,0%	51 979	32,8%	96 350	60,8%	67 719	73,3%	(23,2%)
Energy sources	5 000	1 764	35,3%	1 120	22,4%	2 884	57,7%	3 743	71,6%	(70,1%)
Water Management	114 917	33 986	29,6%	31 284	27,2%	65 270	56,8%	40 563	72,8%	(22,9%)
Waste Water Management	34 244	8 621	25,2%	16 051	46,9%	24 672	72,0%	16 978	74,6%	(5,5%)
Waste Management	4 200	-	-	3 524	83,9%	3 524	83,9%	6 435	75,9%	(45,2%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	1 107 813	486 492	43,9%	156 845	14,2%	643 337	58,1%	293 639	61,5%	(46,6%)
Property rates	39 416	12 464	31,6%	16 406	41,6%	28 870	73,2%	9 594	37,9%	71,0%
Service charges	10 442	4 191	40,1%	4 522	43,3%	8 713	83,4%	3 323	65,5%	36,1%

Other revenue	98 025	40 078	40,9%	24 051	24,5%	64 138	65,4%	26 318	71,9%	(8,6%)
Transfers and Subsidies - Operational	623 711	255 490	41,0%	448	,1%	255 938	41,0%	197 582	73,0%	(9,8%)
Transfers and Subsidies - Capital	323 057	173 940	53,8%	111 023	34,4%	284 963	88,2%	56 823	33,3%	95,4%
Interest	13 162	329	2,5%	385	2,9%	715	5,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(827 751)	(118 546)	14,3%	(153 434)	18,5%	(271 980)	32,9%	(144 818)	34,7%	6,0%
Suppliers and employees	(728 264)	(118 546)	16,3%	(153 434)	21,1%	(271 980)	37,3%	(144 818)	34,8%	6,0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(99 487)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	280 062	367 946	131,4%	3 411	1,2%	371 357	132,6%	148 822	144,2%	(97,7%)
Cash Flow from Investing Activities										
Receipts	13 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	13 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(256 200)	(88 124)	34,4%	(91 106)	35,6%	(179 230)	70,0%	(105 670)	66,0%	(13,8%)
Capital assets	(256 200)	(88 124)	34,4%	(91 106)	35,6%	(179 230)	70,0%	(105 670)	66,0%	(13,8%)
Net Cash from/(used) Investing Activities	(243 200)	(88 124)	36,2%	(91 106)	37,5%	(179 230)	73,7%	(105 670)	66,0%	(13,8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	36 863	279 822	759,1%	(87 695)	(237,9%)	192 127	521,2%	43 152	(13 223,9%)	(303,2%)
Cash/cash equivalents at the year begin:	139 899	230 862	165,0%	510 684	365,0%	230 862	165,0%	369 310	126,3%	38,3%
Cash/cash equivalents at the year end:	176 762	510 684	288,9%	422 989	239,3%	422 989	239,3%	412 461	245,1%	2,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 194	1,2%	17 480	1,6%	12 521	1,2%	1 019 933	95,9%	1 063 129	39,7%	10 669	1,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	147	100,0%	147	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 303	2,3%	6 297	1,8%	6 221	1,8%	334 492	94,1%	355 314	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1,2%	201	1,1%	189	1,0%	17 693	96,6%	18 308	,7%	158	,9%	-	-
Receivables from Exchange Transactions - Waste Management	4 391	1,0%	5 106	1,1%	4 328	1,0%	436 081	96,9%	449 905	16,8%	3 293	,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 018	1,7%	12 937	1,6%	12 746	1,6%	749 678	95,1%	788 380	29,5%	(7 908)	(1,0%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	138	100,0%	138	-	(1 358)	(983,6%)	-	-
Total By Income Source	39 131	1,5%	42 021	1,6%	36 006	1,3%	2 558 163	95,6%	2 675 320	100,0%	4 854	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 001	1,9%	7 918	1,9%	7 321	1,7%	402 964	94,5%	426 204	15,9%	553	,1%	-	-
Commercial	5 738	2,8%	8 423	4,2%	3 654	1,8%	183 696	91,2%	201 511	7,5%	1 736	,9%	-	-
Households	25 392	1,2%	25 680	1,3%	25 030	1,2%	1 971 502	96,3%	2 047 605	76,5%	2 565	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 131	1,5%	42 021	1,6%	36 006	1,3%	2 558 163	95,6%	2 675 320	100,0%	4 854	,2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 394	95,3%	165	4,6%	3	,1%	(1)	-	3 561	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 394	95,3%	165	4,6%	3	,1%	(1)	-	3 561	100,0%

Contact Details

Municipal Manager	Mr Dumisani Mahlangu	013 986 9115
Chief Financial Officer	Mrs Jessica Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	836 062	302 130	36,1%	257 152	30,8%	559 282	66,9%	244 332	65,5%	5,2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	98 454	16 874	17,1%	22 626	23,0%	39 500	40,1%	25 036	50,7%	(9,6%)
Service charges - Waste Water Management	14 098	2 833	20,1%	3 088	21,9%	5 921	42,0%	2 742	40,7%	12,6%
Service charges - Waste Management	5 211	1 587	30,5%	1 606	30,8%	3 193	61,3%	958	42,5%	67,7%
Sale of Goods and Rendering of Services	792	74	9,3%	111	14,1%	185	23,4%	55	15,6%	100,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	378	(30)	(8,1%)	(2 013)	(532,7%)	(2 044)	(540,8%)	(15)	-	13 525,0%
Interest earned from Current and Non Current Assets	6 918	2 569	37,1%	374	5,4%	2 943	42,5%	1 862	41,2%	(79,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	172	44,4%	175	45,3%	346	89,8%	155	76,7%	13,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 229	68	,9%	1 149	15,9%	1 217	16,8%	1 256	9,5%	(8,5%)
Non-Exchange Revenue										
Property rates	73 853	30 971	41,9%	27 955	37,9%	58 927	79,8%	15 927	45,6%	75,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	345	40	11,7%	42	12,0%	82	23,7%	16	8,9%	163,7%
Licences or permits	8 279	41	,5%	1 076	13,0%	1 117	13,5%	1 330	16,8%	(19,1%)
Transfer and subsidies - Operational	548 576	224 549	40,9%	179 147	32,7%	403 696	73,6%	175 535	75,4%	2,1%
Interest	71 542	22 382	31,3%	21 815	30,5%	44 198	61,8%	19 475	-	12,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	832 967	294 728	35,4%	177 344	21,3%	472 072	56,7%	188 769	40,7%	(6,1%)
Employee related costs	299 764	63 721	21,3%	62 919	21,0%	126 640	42,2%	62 591	44,5%	,5%
Remuneration of councillors	33 406	13 769	41,2%	6 832	20,5%	20 601	61,7%	9 444	53,8%	(27,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 100	1 654	13,7%	4 306	35,6%	5 960	49,3%	6 659	68,2%	(35,3%)
Debt impairment	120 298	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	64 325	-	-	-	-	-	-	-	-	-
Interest	1 500	41	2,7%	43	2,9%	85	5,6%	45	6,9%	(3,1%)
Contracted services	191 582	47 826	25,0%	70 621	36,9%	118 446	61,8%	72 525	57,8%	(2,6%)
Transfers and subsidies	8 400	2 414	28,7%	2 089	24,9%	4 503	53,6%	1 355	43,8%	54,2%
Irrecoverable debts written off	-	135 431	-	(14)	-	135 418	-	-	-	(100,0%)
Operational costs	101 593	29 873	29,4%	30 547	30,1%	60 420	59,5%	36 151	64,4%	(15,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 095	7 402	-	79 808	-	87 210	-	55 563	-	-
Transfers and subsidies - capital (monetary allocations)	160 817	35 722	22,2%	60 123	37,4%	95 845	59,6%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	163 912	43 124		139 931		183 055		55 563		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	163 912	43 124		139 931		183 055		55 563		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	163 912	43 124		139 931		183 055		55 563		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	163 912	43 124		139 931		183 055		55 563		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	155 276	31 423	20,2%	52 930	34,1%	84 354	54,3%	58 595	55,2%	(9,7%)
National Government	152 776	31 423	20,6%	52 930	34,6%	84 354	55,2%	58 530	55,3%	(9,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	152 776	31 423	20,6%	52 930	34,6%	84 354	55,2%	58 530	55,3%	(9,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	-	-	-	-	-	-	65	13,0%	(100,0%)
Capital Expenditure Functional	155 276	32 235	20,8%	52 930	34,1%	85 166	54,8%	58 595	55,2%	(9,7%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 500	812	7,1%	1 643	14,3%	2 455	21,3%	-	-	(100,0%)
Community and Social Services	9 000	812	9,0%	1 643	18,3%	2 455	27,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 000	7 332	16,3%	19 457	43,2%	26 788	59,5%	14 433	48,9%	34,8%
Planning and Development	-	-	-	-	-	-	-	65	13,0%	(100,0%)
Road Transport	45 000	7 332	16,3%	19 457	43,2%	26 788	59,5%	14 368	49,4%	35,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	98 776	24 092	24,4%	31 831	32,2%	55 923	56,6%	44 163	57,1%	(27,9%)
Energy sources	-	-	-	-	-	-	-	719	51,7%	(100,0%)
Water Management	55 388	21 502	38,8%	20 396	36,8%	41 898	75,6%	26 068	62,0%	(21,8%)
Waste Water Management	43 388	2 590	6,0%	11 434	26,4%	14 024	32,3%	17 376	53,4%	(34,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	855 599	273 229	31,9%	246 639	28,8%	519 868	60,8%	204 663	57,5%	20,5%
Property rates	48 112	3 509	7,3%	11 597	24,1%	15 106	31,4%	10 443	35,2%	11,1%
Service charges	67 451	3 885	5,8%	14 611	21,7%	18 496	27,4%	8 884	12,4%	64,5%

Other revenue	23 725	43 871	184.9%	38 654	162.9%	82 525	347.8%	9 137	237.0%	323.0%
Transfers and Subsidies - Operational	548 576	221 323	40.3%	177 058	32.3%	398 381	72.6%	173 521	75.5%	2.0%
Transfers and Subsidies - Capital	160 817	-	-	2 165	1.3%	2 165	1.3%	591	7%	266.3%
Interest	6 918	641	9.3%	2 553	36.9%	3 194	46.2%	2 087	44.2%	22.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(647 875)	(94 220)	14.5%	(91 895)	14.2%	(186 115)	28.7%	(102 977)	32.5%	(10.8%)
Suppliers and employees	(647 875)	(94 220)	14.5%	(91 895)	14.2%	(186 115)	28.7%	(102 977)	32.5%	(10.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	207 724	179 009	86.2%	154 743	74.5%	333 752	160.7%	101 686	135.5%	52.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(155 276)	(33 348)	21.5%	(55 689)	35.9%	(89 037)	57.3%	(61 891)	59.5%	(10.0%)
Capital assets	(155 276)	(33 348)	21.5%	(55 689)	35.9%	(89 037)	57.3%	(61 891)	59.5%	(10.0%)
Net Cash from(used) Investing Activities	(155 276)	(33 348)	21.5%	(55 689)	35.9%	(89 037)	57.3%	(61 891)	59.5%	(10.0%)
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	52 448	145 661	277.7%	99 054	188.9%	244 715	466.6%	39 795	320.4%	148.9%
Cash/cash equivalents at the year begin:	18 389	170	.9%	145 935	793.6%	170	.9%	145 303	3.0%	.4%
Cash/cash equivalents at the year end:	70 837	145 935	206.0%	244 989	345.8%	244 989	345.8%	185 098	170.9%	32.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 701	.7%	14 495	2.8%	6 309	1.2%	495 112	95.3%	519 617	49.7%	(51 258)	(9.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 890	3.5%	5 560	3.3%	5 629	3.4%	149 760	89.8%	166 839	15.9%	(26 497)	(15.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 029	2.3%	842	1.9%	838	1.9%	41 892	93.9%	44 600	4.3%	(12 138)	(27.2%)	-	-
Receivables from Exchange Transactions - Waste Management	473	1.9%	446	1.8%	439	1.7%	23 868	94.6%	25 225	2.4%	(12 183)	(48.3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 529	3.6%	8 403	2.9%	8 346	2.9%	262 577	90.6%	289 854	27.7%	(32 797)	(11.3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	1.3%	-	-	-	-	230	98.7%	233	-	(18 270)	(7 825.9%)	-	-
Total By Income Source	21 625	2.1%	29 745	2.8%	21 559	2.1%	973 439	93.0%	1 046 369	100.0%	(153 143)	(14,6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 277	1.1%	16 940	3.1%	8 827	1.6%	518 898	94.2%	550 942	52.7%	(10)	-	-	-
Commercial	6 708	4.4%	4 330	2.9%	4 301	2.8%	135 634	89.8%	150 973	14.4%	(509)	(.3%)	-	-
Households	8 640	2.5%	8 476	2.5%	8 431	2.4%	318 908	92.6%	344 454	32.9%	(152 623)	(44.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 625	2.1%	29 745	2.8%	21 559	2.1%	973 439	93,0%	1 046 369	100,0%	(153 143)	(14,6%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1 339	100.0%	1 339	235.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	569	(74.0%)	-	-	-	-	(1 339)	174.0%	(770)	(135.2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	569	100.0%	-	-	-	-	-	-	569	100.0%

Contact Details

Municipal Manager	Ms Monica Mathani Mathebela	013 973 1101
Chief Financial Officer	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	15 509	2 765	17,8%	5 030	32,4%	7 795	50,3%	468	9,9%	974,1%
Transfers and Subsidies - Operational	723 556	186 961	25,8%	144 986	20,0%	331 947	45,9%	137 730	25,1%	5,3%
Transfers and Subsidies - Capital	2 556	-	-	-	-	-	-	-	-	-
Interest	24 151	275	1,1%	404	1,7%	679	2,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(758 847)	(74 978)	9,9%	(199 010)	26,2%	(273 988)	36,1%	(30 162)	6,9%	559,8%
Suppliers and employees	(758 847)	(74 978)	9,9%	(199 010)	26,2%	(273 988)	36,1%	(30 162)	6,9%	559,8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 926	115 024	1 660,9%	(48 590)	(701,6%)	66 434	959,3%	108 036	(121,9%)	(145,0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	41 081	-	41 081	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	41 081	-	41 081	-	-	-	(100,0%)
Payments	(40 658)	(1 890)	4,6%	(12 971)	31,9%	(14 861)	36,6%	(14 152)	33,6%	(8,3%)
Capital assets	(40 658)	(1 890)	4,6%	(12 971)	31,9%	(14 861)	36,6%	(14 152)	33,6%	(8,3%)
Net Cash from/(used) Investing Activities	(40 658)	(1 890)	4,6%	28 110	(69,1%)	26 220	(64,5%)	(14 152)	33,6%	(298,6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(33 732)	113 134	(335,4%)	(20 480)	60,7%	92 654	(274,7%)	93 884	(59,1%)	(121,8%)
Cash/cash equivalents at the year begin:	485 801	71 315	14,7%	181 559	37,4%	71 315	14,7%	(16 152)	(1 224,1%)	
Cash/cash equivalents at the year end:	452 069	181 559	40,2%	161 079	35,6%	161 079	35,6%	77 732	(42,4%)	107,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	140	21,6%	508	78,4%	648	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	140	21,6%	508	78,4%	648	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	140	21,6%	508	78,4%	648	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	140	21,6%	508	78,4%	648	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mandla Lucas Mahlangu	013 249 2003
Chief Financial Officer	Mrs Alice L. Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 382 264	270 869	19,6%	244 528	17,7%	515 398	37,3%	235 072	60,3%	4,0%
Exchange Revenue										
Service charges - Electricity	312 082	88 881	28,5%	80 291	25,7%	169 173	54,2%	72 424	60,3%	10,9%
Service charges - Water	86 985	18 246	21,0%	18 232	21,0%	36 478	41,9%	16 876	53,3%	8,0%
Service charges - Waste Water Management	25 181	5 582	22,2%	5 663	22,5%	11 245	44,7%	5 365	46,8%	5,6%
Service charges - Waste Management	28 950	6 298	21,8%	6 380	22,0%	12 677	43,8%	6 061	47,0%	5,3%
Sale of Goods and Rendering of Services	518	460	88,7%	753	145,3%	1 213	233,9%	573	45,2%	31,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 326	9 465	37,4%	9 761	38,5%	19 227	75,9%	8 823	57,6%	10,6%
Interest earned from Current and Non Current Assets	3 600	698	19,4%	864	24,0%	1 562	43,4%	501	25,4%	72,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 300	1 099	17,4%	930	14,8%	2 029	32,2%	541	45,4%	72,1%
Licence and permits	-	0	-	0	-	0	-	1	,4%	(73,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 455	(766)	(1,8%)	(439)	(1,0%)	(1 205)	(2,8%)	106	(39,3%)	(515,0%)
Non-Exchange Revenue										
Property rates	164 406	34 615	21,1%	34 829	21,2%	69 444	42,2%	39 462	52,6%	(11,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 330	263	1,7%	110	,7%	373	2,4%	426	11,8%	(74,1%)
Licences or permits	-	97	-	111	-	208	-	363	186,9%	(69,3%)
Transfer and subsidies - Operational	238 944	98 634	41,3%	78 906	33,0%	177 540	74,3%	75 733	74,7%	4,2%
Interest	3 431	4 487	130,8%	5 314	154,9%	9 801	285,7%	5 245	49,1%	1,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 268	2 811	44,9%	2 821	45,0%	5 633	89,9%	2 574	82,4%	9,6%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	421 488	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 114 602	297 853	26,7%	258 966	23,2%	556 819	50,0%	236 362	46,5%	9,6%
Employee related costs	280 209	66 063	23,6%	65 705	23,4%	131 768	47,0%	64 211	47,5%	2,3%
Remuneration of councillors	14 170	3 186	22,5%	3 186	22,5%	6 371	45,0%	3 544	47,9%	(10,1%)
Bulk purchases - electricity	283 660	112 583	39,7%	78 242	27,6%	190 825	67,3%	67 344	90,1%	16,2%
Inventory consumed	23 500	2 354	10,0%	4 233	18,0%	6 587	28,0%	6 519	49,1%	(35,1%)
Debt impairment	74 145	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	75 000	12 513	16,7%	12 331	16,4%	24 844	33,1%	-	-	(100,0%)
Interest	10 000	20 015	200,2%	23 093	230,9%	43 108	431,1%	14 676	254,6%	57,4%
Contracted services	132 523	45 370	34,2%	31 580	23,8%	76 950	58,1%	57 776	52,3%	(45,3%)
Transfers and subsidies	1 000	129	12,9%	180	18,0%	309	30,9%	107	48,3%	68,8%
Irrecoverable debts written off	111 317	1 972	1,8%	1 680	1,5%	3 653	3,3%	1 698	61,3%	(1,0%)
Operational costs	109 078	33 667	30,9%	38 737	35,5%	72 404	66,4%	20 487	30,6%	89,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	267 662	(26 984)	-	(14 438)	-	(41 422)	-	(1 290)	-	-
Transfers and subsidies - capital (monetary allocations)	127 047	25 371	20,0%	39 211	30,9%	64 581	50,8%	32 482	40,4%	20,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	394 709	(1 613)		24 773		23 160		31 192		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	394 709	(1 613)		24 773		23 160		31 192		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	394 709	(1 613)		24 773		23 160		31 192		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	394 709	(1 613)		24 773		23 160		31 192		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	123 733	17 214	13,9%	34 263	27,7%	51 477	41,6%	23 024	31,6%	48,8%	
National Government	123 733	17 214	13,9%	34 263	27,7%	51 477	41,6%	23 024	32,9%	48,8%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	123 733	17 214	13,9%	34 263	27,7%	51 477	41,6%	23 024	32,9%	48,8%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	18,8%	-	
Capital Expenditure Functional	123 733	17 214	13,9%	34 263	27,7%	51 477	41,6%	23 024	31,6%	48,8%	
Municipal governance and administration	-	-	-	-	-	-	-	-	23,8%	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	23,8%	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	9 000	2 536	28,2%	1 479	16,4%	4 015	44,6%	-	-	(100,0%)	
Community and Social Services	9 000	2 536	28,2%	1 479	16,4%	4 015	44,6%	-	-	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	26 836	182	,7%	13 874	51,7%	14 057	52,4%	244	33,8%	5 591,6%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	26 836	182	,7%	13 874	51,7%	14 057	52,4%	244	33,8%	5 591,6%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	87 897	14 496	16,5%	18 910	21,5%	33 406	38,0%	22 780	32,5%	(17,0%)	
Energy sources	5 000	230	4,6%	3 797	75,9%	4 026	80,5%	753	60,9%	404,2%	
Water Management	13 308	1 480	11,1%	3 069	23,1%	4 548	34,2%	1 936	19,5%	58,5%	
Waste Water Management	69 589	12 370	17,8%	11 492	16,5%	23 862	34,3%	17 296	39,8%	(33,6%)	
Waste Management	-	416	-	552	-	969	-	2 794	20,0%	(80,2%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	992 148	239 557	24,1%	230 086	23,2%	469 644	47,3%	186 934	47,2%	23,1%
Property rates	142 429	21 393	15,0%	27 493	19,3%	48 886	34,3%	26 891	32,8%	2,2%
Service charges	390 546	61 604	15,8%	66 812	17,1%	128 416	32,9%	61 038	32,1%	9,5%

Other revenue	71 213	7 413	10,4%	4 953	7,0%	12 366	17,4%	4 283	36,7%	15,6%
Transfers and Subsidies - Operational	235 787	100 959	42,8%	69 577	29,5%	170 536	72,3%	74 688	75,1%	(6,8%)
Transfers and Subsidies - Capital	127 047	46 250	36,4%	58 105	45,7%	104 355	82,1%	18 552	56,2%	213,2%
Interest	25 127	1 938	7,7%	3 147	12,5%	5 084	20,2%	1 483	49,4%	112,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(851 430)	(174 264)	20,5%	(160 452)	18,8%	(334 716)	39,3%	(125 763)	34,8%	27,6%
Suppliers and employees	(840 430)	(174 264)	20,7%	(160 452)	19,1%	(334 716)	39,8%	(125 763)	35,3%	27,6%
Finance charges	(10 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	140 719	65 293	46,4%	69 634	49,5%	134 927	95,9%	61 171	117,3%	13,8%
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	(124 395)	(20 324)	16,3%	(39 497)	31,8%	(59 821)	48,1%	(32 180)	51,7%	22,7%
Capital assets	(124 395)	(20 324)	16,3%	(39 497)	31,8%	(59 821)	48,1%	(32 180)	51,7%	22,7%
Net Cash from(used) Investing Activities	(124 395)	(20 324)	16,3%	(39 497)	31,8%	(59 821)	48,1%	(32 180)	51,7%	22,7%
Cash Flow from Financing Activities										
Receipts	-	3 262	-	1 881	-	5 143	-	2 932	-	(35,9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3 262	-	1 881	-	5 143	-	2 932	-	(35,9%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	3 262	-	1 881	-	5 143	-	2 932	-	(35,9%)
Net Increase/(Decrease) in cash held	16 324	48 231	295,5%	32 018	196,1%	80 249	491,6%	31 923	(650,3%)	,3%
Cash/cash equivalents at the year begin:	33 007	4 263	12,9%	53 395	161,8%	4 263	12,9%	54 564	(11,6%)	(2,1%)
Cash/cash equivalents at the year end:	49 331	53 395	108,2%	101 092	204,9%	101 092	204,9%	86 487	660,6%	16,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 524	3,4%	4 056	1,8%	3 726	1,7%	207 762	93,1%	223 068	20,9%	(769)	(,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 610	8,6%	7 122	4,5%	6 776	4,3%	130 407	82,6%	157 914	14,8%	(1 026)	(,6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	8 209	3,4%	4 736	2,0%	3 993	1,7%	224 336	93,0%	241 274	22,7%	(1 847)	(,8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 906	2,3%	1 484	1,8%	1 436	1,7%	79 488	94,3%	84 315	7,9%	(396)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Management	2 122	2,4%	1 528	1,7%	1 475	1,7%	83 711	94,2%	88 834	8,3%	(473)	(,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 085	2,0%	4 966	1,9%	4 985	1,9%	241 379	94,1%	256 415	24,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	972	7,5%	891	6,9%	809	6,2%	10 287	79,4%	12 959	1,2%	(380)	(2,9%)	-	-
Total By Income Source	39 428	3,7%	24 782	2,3%	23 200	2,2%	977 369	91,8%	1 064 780	100,0%	(4 892)	(,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 943	3,4%	5 774	3,3%	4 397	2,5%	158 377	90,8%	174 491	16,4%	(409)	(,2%)	-	-
Commercial	15 725	4,5%	6 183	1,8%	6 256	1,8%	320 063	91,9%	348 228	32,7%	(1 326)	(,4%)	-	-
Households	17 759	3,3%	12 826	2,4%	12 546	2,3%	498 930	92,0%	542 061	50,9%	(3 156)	(,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 428	3,7%	24 782	2,3%	23 200	2,2%	977 369	91,8%	1 064 780	100,0%	(4 892)	(,5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36 376	3,1%	30 561	2,6%	34 231	3,0%	1 054 631	91,2%	1 155 799	56,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	839	,1%	-	-	-	-	892 920	99,9%	893 759	43,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37 214	1,8%	30 561	1,5%	34 231	1,7%	1 947 552	95,0%	2 049 558	100,0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Chief Financial Officer	Mr Kgauelo Patrick Mashego	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 424 494	465 657	32,7%	397 178	27,9%	862 835	60,6%	388 441	63,2%	2,2%
Exchange Revenue										
Service charges - Electricity	216 163	40 152	18,6%	48 834	22,6%	88 986	41,2%	44 130	47,9%	10,7%
Service charges - Water	45 639	10 059	22,0%	8 882	19,5%	18 951	41,5%	5 500	34,3%	61,7%
Service charges - Waste Water Management	7 641	1 629	21,3%	1 954	25,6%	3 583	46,9%	1 718	46,8%	13,7%
Service charges - Waste Management	15 223	3 795	24,9%	3 518	23,1%	7 313	48,0%	3 286	45,1%	7,1%
Sale of Goods and Rendering of Services	4 954	1 060	21,4%	639	12,9%	1 699	34,3%	1 506	50,3%	(57,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 449	833	18,7%	880	19,8%	1 713	38,5%	952	48,5%	(7,6%)
Interest earned from Current and Non Current Assets	16 414	2 502	15,2%	1 429	8,7%	3 931	24,0%	533	6,7%	168,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 613	2 357	35,6%	249	3,8%	2 606	39,4%	440	60,6%	(43,4%)
Licence and permits	2 891	592	20,5%	205	7,1%	798	27,6%	711	38,4%	(71,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 729	247	14,3%	244	14,1%	491	28,4%	138	17,8%	77,1%
Non-Exchange Revenue										
Property rates	154 406	35 065	22,7%	34 313	22,2%	69 378	44,9%	30 811	43,2%	11,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 529	126	2,8%	201	4,4%	327	7,2%	301	15,0%	(33,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	929 316	364 702	39,2%	293 286	31,6%	657 989	70,8%	295 964	74,2%	(,9%)
Interest	14 528	2 132	14,7%	2 128	14,6%	4 260	29,3%	2 107	31,7%	1,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	405	-	406	-	812	-	345	-	17,6%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 344 289	322 195	24,0%	384 267	28,6%	706 462	52,6%	406 189	55,7%	(5,4%)
Employee related costs	659 000	184 683	28,0%	211 774	32,1%	396 457	60,2%	207 324	55,8%	2,1%
Remuneration of councillors	28 125	7 343	26,1%	7 343	26,1%	14 685	52,2%	7 800	51,9%	(5,9%)
Bulk purchases - electricity	143 806	33 443	23,3%	37 233	25,9%	70 676	49,1%	21 074	52,7%	76,7%
Inventory consumed	54 919	5 383	9,8%	13 954	25,4%	19 337	35,2%	26 115	54,5%	(46,6%)
Debt impairment	7 499	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	103 248	29 698	28,8%	28 712	27,8%	58 410	56,6%	30 253	66,6%	(5,1%)
Interest	102	3 017	2 969,8%	2 961	2 914,8%	5 978	5 884,7%	1 249	1 455,1%	137,1%
Contracted services	126 416	18 773	14,9%	33 761	26,7%	52 534	41,6%	43 921	50,0%	(23,1%)
Transfers and subsidies	29 510	-	-	4 859	16,5%	4 859	16,5%	9 989	53,9%	(51,4%)
Irrecoverable debts written off	1 085	-	-	-	-	-	-	-	(4,6%)	-
Operational costs	190 579	39 856	20,9%	43 669	22,9%	83 525	43,8%	58 464	58,8%	(25,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	80 204	143 462	-	12 911	-	156 373	-	(17 748)	-	-
Transfers and subsidies - capital (monetary allocations)	331 759	95 631	28,8%	97 931	29,5%	193 562	58,3%	75 878	52,7%	29,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	411 963	239 093	-	110 842	-	349 935	-	58 130	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	411 963	239 093	-	110 842	-	349 935	-	58 130	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	411 963	239 093	-	110 842	-	349 935	-	58 130	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	411 963	239 093	-	110 842	-	349 935	-	58 130	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Capital Revenue and Expenditure											
Source of Finance	358 493	67 981	19,0%	100 581	28,1%	168 561	47,0%	68 163	34,0%	47,6%	
National Government	331 759	67 981	20,5%	95 398	28,8%	163 379	49,2%	61 566	42,0%	55,0%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	331 759	67 981	20,5%	95 398	28,8%	163 379	49,2%	61 566	42,0%	55,0%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	26 734	-	-	5 183	19,4%	5 183	19,4%	6 597	12,4%	(21,4%)	
Capital Expenditure Functional	358 493	67 981	19,0%	100 581	28,1%	168 561	47,0%	68 163	34,0%	47,6%	
Municipal governance and administration	2 000	-	-	-	-	-	-	518	4,0%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	2 000	-	-	-	-	-	-	518	4,1%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	23 000	5 339	23,2%	4 930	21,4%	10 268	44,6%	2 501	14,9%	97,1%	
Community and Social Services	-	4 454	-	3 747	-	8 201	-	2 476	22,1%	51,4%	
Sport And Recreation	23 000	885	3,8%	1 182	5,1%	2 067	9,0%	26	7,2%	4 499,8%	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	203 222	40 030	19,7%	67 867	33,4%	107 898	53,1%	12 157	41,6%	458,3%	
Planning and Development	-	-	-	-	-	-	-	4	,1%	(100,0%)	
Road Transport	203 222	40 030	19,7%	67 867	33,4%	107 898	53,1%	11 788	43,3%	475,7%	
Environmental Protection	-	-	-	-	-	-	-	365	15,1%	(100,0%)	
Trading Services	130 270	22 611	17,4%	27 784	21,3%	50 395	38,7%	52 950	33,1%	(47,5%)	
Energy sources	-	-	-	-	-	-	-	619	24,1%	(100,0%)	
Water Management	122 270	22 611	18,5%	22 601	18,5%	45 212	37,0%	52 331	35,8%	(56,8%)	
Waste Water Management	8 000	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	5 183	-	5 183	-	-	-	(100,0%)	
Other	-	-	-	-	-	-	-	38	37,5%	(100,0%)	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 812 248	579 613	32,0%	934 559	51,6%	1 514 172	83,6%	550 691	93,4%	69,7%
Property rates	140 509	25 771	18,3%	26 995	19,2%	52 766	37,6%	24 045	51,8%	12,3%
Service charges	251 466	46 671	18,6%	60 979	24,2%	107 649	42,8%	50 090	42,1%	21,7%

Other revenue	132 168	39 558	29.9%	368 256	278.6%	407 814	308.6%	137 431	756.4%	168.0%
Transfers and Subsidies - Operational	929 316	369 819	39.8%	283 282	30.5%	653 101	70.3%	283 905	72.7%	(.2%)
Transfers and Subsidies - Capital	331 759	94 094	28.4%	192 042	57.9%	286 136	86.2%	54 687	88.2%	251.2%
Interest	27 030	3 700	13.7%	3 005	11.1%	6 706	24.8%	533	7.0%	464.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 280 377)	(376 022)	29.4%	(393 335)	30.7%	(769 358)	60.1%	(174 104)	20.6%	125.9%
Suppliers and employees	(1 280 275)	(376 022)	29.4%	(393 335)	30.7%	(769 358)	60.1%	(174 104)	20.6%	125.9%
Finance charges	(102)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	531 872	203 590	38.3%	541 223	101.8%	744 814	140.0%	376 587	236.5%	43.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(412 266)	(67 981)	16.5%	(100 581)	24.4%	(168 561)	40.9%	(68 163)	34.0%	47.6%
Capital assets	(412 266)	(67 981)	16.5%	(100 581)	24.4%	(168 561)	40.9%	(68 163)	34.0%	47.6%
Net Cash from(used) Investing Activities	(412 266)	(67 981)	16.5%	(100 581)	24.4%	(168 561)	40.9%	(68 163)	33.7%	47.6%
Cash Flow from Financing Activities										
Receipts	2 977	118	4.0%	74	2.5%	192	6.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 124	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 854	118	6.4%	74	4.0%	192	10.3%	-	-	(100.0%)
Payments	(735)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(735)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	2 242	118	5.3%	74	3.3%	192	8.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	121 847	135 728	111.4%	440 716	361.7%	576 444	473.1%	308 424	1 142.5%	42.9%
Cash/cash equivalents at the year begin:	(97 576)	112 583	(115.4%)	76 574	(78.5%)	112 583	(115.4%)	687 856	(75.8%)	(88.9%)
Cash/cash equivalents at the year end:	24 271	76 574	315.5%	517 291	2 131.3%	517 291	2 131.3%	996 280	350.0%	(48.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 486	16.6%	535	3.6%	381	2.5%	11 557	77.3%	14 960	8.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 422	53.8%	855	3.4%	548	2.2%	10 102	40.5%	24 926	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 443	10.5%	2 976	3.7%	2 572	3.2%	66 466	82.6%	80 457	45.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	565	22.9%	146	5.9%	94	3.8%	1 662	67.4%	2 466	1.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	776	19.8%	226	5.8%	152	3.9%	2 768	70.6%	3 921	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Accounts	979	2.4%	970	2.4%	954	2.3%	38 195	92.9%	41 098	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	658	8.0%	815	9.9%	63	.8%	6 738	81.4%	8 275	4.7%	-	-	-	-
Total By Income Source	27 328	15.5%	6 523	3.7%	4 764	2.7%	137 487	78.1%	176 103	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 803	7.0%	1 838	4.6%	1 773	4.4%	33 716	84.0%	40 130	22.8%	-	-	-	-
Commercial	13 236	26.5%	1 474	2.9%	1 050	2.1%	34 236	68.5%	49 995	28.4%	-	-	-	-
Households	9 148	19.0%	1 835	3.8%	1 217	2.5%	35 868	74.6%	48 068	27.3%	-	-	-	-
Other	2 141	5.6%	1 376	3.6%	724	1.9%	33 668	88.8%	37 909	21.5%	-	-	-	-
Total By Customer Group	27 328	15.5%	6 523	3.7%	4 764	2.7%	137 487	78.1%	176 103	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	22 747	13.8%	-	-	141 795	86.2%	164 543	64.8%
Bulk Water	-	-	-	-	-	-	1 734	100.0%	1 734	.7%
PAYE deductions	10 195	100.0%	-	-	-	-	-	-	10 195	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 604	100.0%	-	-	-	-	-	-	14 604	5.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 851	18.9%	3 979	6.9%	4 169	7.3%	38 445	66.9%	57 444	22.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	5 378	100.0%	-	-	-	-	-	-	5 378	2.1%
Total	41 027	16.2%	26 727	10.5%	4 169	1.6%	181 975	71.7%	253 898	100.0%

Contact Details

Municipal Manager	Mr Oscar Nkosi	013 790 0245
Chief Financial Officer	Mr Themba Mashabane	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 923 323	588 133	30,6%	550 181	28,6%	1 138 314	59,2%	516 603	35,5%	6,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	113 720	22 024	19,4%	22 472	19,8%	44 496	39,1%	20 234	36,3%	11,1%
Service charges - Waste Water Management	5 111	1 031	20,2%	1 077	21,1%	2 107	41,2%	1 064	41,7%	1,2%
Service charges - Waste Management	10 651	2 625	24,6%	2 675	25,1%	5 300	49,8%	2 496	47,0%	7,2%
Sale of Goods and Rendering of Services	30 335	469	1,5%	388	1,3%	856	2,8%	488	3,2%	(20,7%)
Agency services	7 000	4 141	59,2%	3 563	50,9%	7 704	110,1%	12 560	358,0%	(71,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 000	-	-	21 270	425,4%	21 270	425,4%	12 735	254,7%	67,0%
Interest earned from Current and Non Current Assets	14 160	8 002	56,5%	5 783	40,8%	13 785	97,4%	4 337	39,8%	33,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	136	12,5%	137	12,6%	272	25,2%	343	55,9%	(60,2%)
Licence and permits	5 669	173	3,0%	223	3,9%	396	7,0%	1 085	21,0%	(79,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	132 630	811	,6%	310	,2%	1 120	,8%	101	31,1%	207,3%
Non-Exchange Revenue										
Property rates	250 631	66 176	26,4%	66 177	26,4%	132 353	52,8%	66 547	53,1%	(,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 999	94	1,9%	383	7,7%	477	9,5%	-	-	(100,0%)
Licences or permits	250	38	15,2%	64	25,6%	102	40,8%	60	38,9%	7,3%
Transfer and subsidies - Operational	1 162 085	482 415	41,5%	392 471	33,8%	874 886	75,3%	372 501	33,2%	5,4%
Interest	180 000	-	-	33 189	18,4%	33 189	18,4%	22 051	12,2%	50,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 875 423	233 784	12,5%	365 325	19,5%	599 109	31,9%	454 311	39,6%	(19,6%)
Employee related costs	711 362	107 949	15,2%	188 901	26,6%	296 850	41,7%	295 344	49,7%	(36,0%)
Remuneration of councillors	35 030	6 776	19,3%	10 150	29,0%	16 926	48,3%	15 509	62,7%	(34,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 423	1 295	4,6%	1 972	6,9%	3 267	11,5%	3 160	28,6%	(37,6%)
Debt impairment	257 304	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	264 524	17 506	6,6%	23 070	8,7%	40 577	15,3%	18 997	10,2%	21,4%
Interest	7 230	13	,2%	173	2,4%	186	2,6%	130	1,5%	33,5%
Contracted services	363 303	56 469	15,5%	87 710	24,1%	144 178	39,7%	70 051	73,2%	25,2%
Transfers and subsidies	4 700	1 765	37,5%	771	16,4%	2 536	54,0%	958	19,5%	(19,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	203 547	42 087	20,7%	52 585	25,8%	94 672	46,5%	49 909	47,7%	5,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(76)	-	(7)	-	(83)	-	254	-	(102,9%)
Surplus/(Deficit)	47 900	354 349	-	184 856	-	539 205	-	62 292	-	-
Transfers and subsidies - capital (monetary allocations)	532 283	2	-	109 059	20,5%	109 061	20,5%	42 586	18,2%	156,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	580 183	354 351		293 915		648 267		104 879		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	580 183	354 351		293 915		648 267		104 879		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	580 183	354 351		293 915		648 267		104 879		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	580 183	354 351		293 915		648 267		104 879		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	580 183	45 579	7,9%	47 132	8,1%	92 711	16,0%	5 178	13,1%	810,2%
National Government	523 683	21 753	4,2%	39 404	7,5%	61 157	11,7%	3 772	18,8%	944,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	523 683	21 753	4,2%	39 404	7,5%	61 157	11,7%	3 772	18,8%	944,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 500	23 826	42,2%	7 727	13,7%	31 553	55,8%	1 406	2,7%	449,5%
Capital Expenditure Functional	580 183	45 579	7,9%	47 132	8,1%	92 711	16,0%	5 178	13,1%	810,2%
Municipal governance and administration	1 000	2 803	280,3%	79	7,9%	2 883	288,3%	315	1,0%	(74,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	2 803	280,3%	79	7,9%	2 883	288,3%	315	1,0%	(74,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	67 500	-	-	1 155	1,7%	1 155	1,7%	-	10,5%	(100,0%)
Community and Social Services	16 000	-	-	1 155	7,2%	1 155	7,2%	-	17,5%	(100,0%)
Sport And Recreation	20 000	-	-	-	-	-	-	-	-	-
Public Safety	3 500	-	-	-	-	-	-	-	-	-
Housing	28 000	-	-	-	-	-	-	-	10,3%	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	192 952	12 910	6,7%	22 416	11,6%	35 326	18,3%	1 212	15,1%	1 749,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	192 952	12 910	6,7%	22 416	11,6%	35 326	18,3%	1 212	16,2%	1 749,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	318 731	29 866	9,4%	23 481	7,4%	53 347	16,7%	3 651	13,4%	543,2%
Energy sources	35 000	-	-	13 097	37,4%	13 097	37,4%	-	-	(100,0%)
Water Management	198 731	9 554	4,8%	9 243	4,7%	18 797	9,5%	3 651	19,4%	153,2%
Waste Water Management	56 000	20 312	36,3%	1 141	2,0%	21 453	38,3%	-	2,9%	(100,0%)
Waste Management	29 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	2 041 090	258 874	12,7%	293 885	14,4%	552 759	27,1%	958 953	51,4%	(69,4%)	
Property rates	77 660	16 178	20,8%	40 032	51,5%	56 210	72,4%	72 336	93,1%	(44,7%)	
Service charges	46 072	3 049	6,6%	6 880	14,9%	9 929	21,6%	6 514	14,1%	5,6%	

Other revenue	208 830	16 832	8,1%	21 465	10,3%	38 297	18,3%	29 739	53,5%	(27,8%)
Transfers and Subsidies - Operational	1 162 085	5 565	,5%	17 653	1,5%	23 218	2,0%	379 002	33,5%	(95,3%)
Transfers and Subsidies - Capital	532 283	217 250	40,8%	150 250	28,2%	367 500	69,0%	471 362	86,9%	(68,1%)
Interest	14 160	-	-	57 604	406,8%	57 604	406,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 422 607)	(319 256)	22,4%	(226 926)	16,0%	(546 181)	38,4%	(537 507)	48,5%	(57,8%)
Suppliers and employees	(1 410 717)	(319 256)	22,6%	(226 926)	16,1%	(546 181)	38,7%	(537 507)	49,0%	(57,8%)
Finance charges	(7 230)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 660)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	618 483	(60 382)	(9,8%)	66 960	10,8%	6 577	1,1%	421 446	56,9%	(84,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(667 223)	(45 579)	6,8%	(47 088)	7,1%	(92 667)	13,9%	(140 663)	18,7%	(66,5%)
Capital assets	(667 223)	(45 579)	6,8%	(47 088)	7,1%	(92 667)	13,9%	(140 663)	18,7%	(66,5%)
Net Cash from(used) Investing Activities	(667 223)	(45 579)	6,8%	(47 088)	7,1%	(92 667)	13,9%	(140 663)	18,7%	(66,5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(48 740)	(105 961)	217,4%	19 871	(40,8%)	(86 090)	176,6%	280 782	(201,3%)	(92,9%)
Cash/cash equivalents at the year begin:	205 018	232 964	113,6%	126 634	61,8%	232 964	113,6%	108 506	1,5%	16,7%
Cash/cash equivalents at the year end:	156 277	126 807	81,1%	144 339	92,4%	144 339	92,4%	388 629	408,4%	(62,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 247	1,2%	9 425	1,3%	11 356	1,6%	683 686	95,9%	712 714	20,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 478	1,5%	18 701	1,3%	18 320	1,3%	1 349 319	95,9%	1 406 818	40,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	396	,9%	477	1,0%	524	1,1%	44 448	97,0%	45 845	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	989	1,2%	977	1,2%	958	1,2%	79 284	96,4%	82 208	2,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 909	100,0%	1 909	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	18 222	1,5%	17 820	1,5%	18 192	1,5%	1 173 237	95,6%	1 227 472	35,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	765	3,1%	24 284	96,9%	25 048	,7%	-	-	-	-
Total By Income Source	48 333	1,4%	47 401	1,4%	50 115	1,4%	3 356 167	95,8%	3 502 015	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 571	1,1%	10 997	1,1%	11 159	1,1%	1 002 259	96,7%	1 035 985	29,6%	-	-	-	-
Commercial	3 308	1,2%	2 864	1,1%	2 795	1,0%	262 610	96,7%	271 577	7,8%	-	-	-	-
Households	11 036	1,0%	12 315	1,1%	14 050	1,2%	1 101 372	96,7%	1 138 774	32,5%	-	-	-	-
Other	22 418	2,1%	21 224	2,0%	22 112	2,1%	989 925	93,8%	1 055 679	30,1%	-	-	-	-
Total By Customer Group	48 333	1,4%	47 401	1,4%	50 115	1,4%	3 356 167	95,8%	3 502 015	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100,0%	3 580	2,7%
PAYE deductions	-	-	(10 687)	98,1%	(206)	1,9%	-	-	(10 893)	(8,2%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	(17 228)	94,5%	(2 190)	12,0%	1 192	(6,5%)	(18 226)	(13,8%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(9 505)	(15,4%)	(188)	(,3%)	(12 781)	(20,6%)	84 394	136,3%	61 920	46,9%
Auditor-General	-	-	-	-	3 962	100,0%	-	-	3 962	3,0%
Other	(44 268)	(48,2%)	2 051	2,2%	362	,4%	133 644	145,6%	91 789	69,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(53 774)	(40,7%)	(26 051)	(19,7%)	(10 853)	(8,2%)	222 810	168,6%	132 133	100,0%

Contact Details

Municipal Manager	Mr Jasper Ngobeni	013 799 1889
Chief Financial Officer	Mrs Thembsile Mathabatha	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 778 061	1 450 574	30,4%	1 496 715	31,3%	2 947 288	61,7%	1 161 213	54,9%	28,9%
Exchange Revenue										
Service charges - Electricity	1 886 167	486 632	25,8%	437 036	23,2%	923 668	49,0%	390 018	50,6%	12,1%
Service charges - Water	127 078	31 064	24,4%	29 866	23,5%	60 920	47,9%	29 853	48,6%	
Service charges - Waste Water Management	27 165	7 920	29,2%	7 899	29,1%	15 819	58,2%	6 956	49,8%	13,5%
Service charges - Waste Management	175 911	45 800	26,0%	45 294	25,7%	91 093	51,8%	41 466	50,0%	9,2%
Sale of Goods and Rendering of Services	16 424	10 934	66,6%	5 093	31,0%	16 028	97,6%	3 834	48,2%	32,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 955	13 195	22,8%	17 096	29,5%	30 291	52,3%	10 990	31,5%	55,6%
Interest earned from Current and Non Current Assets	11 447	5 771	50,4%	3 541	30,9%	9 313	81,4%	3 668	61,1%	(3,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 415	57 084	889,9%	(50 933)	(794,0%)	6 151	95,9%	1 429	49,5%	(3 663,9%)
Licence and permits	174	102	58,6%	45	25,7%	147	84,3%	1 056	697,8%	(95,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	89 114	9 785	11,0%	7 871	8,8%	17 656	19,8%	20 694	18,7%	(62,0%)
Non-Exchange Revenue										
Property rates	1 122 539	272 606	24,3%	252 822	22,5%	525 428	46,8%	260 195	48,9%	(2,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 367	891	20,4%	6 830	156,4%	7 721	176,8%	846	37,1%	707,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 212 731	497 731	41,0%	402 794	33,2%	900 525	74,3%	379 022	75,0%	6,3%
Interest	40 574	11 058	27,3%	12 403	30,6%	23 461	57,8%	11 185	57,3%	10,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	319 067	-	319 067	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 556 981	1 117 659	24,5%	1 179 583	25,9%	2 297 242	50,4%	1 091 425	50,7%	8,1%
Employee related costs	1 291 089	350 417	27,1%	349 500	27,1%	699 918	54,2%	330 102	50,0%	5,9%
Remuneration of councillors	64 660	16 474	25,5%	16 248	25,1%	32 722	50,6%	18 295	45,4%	(11,2%)
Bulk purchases - electricity	1 380 692	493 798	35,8%	373 349	27,0%	867 148	62,8%	358 850	55,6%	4,0%
Inventory consumed	124 771	15 118	12,1%	36 249	29,1%	51 367	41,2%	25 880	47,8%	40,1%
Debt impairment	309 758	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	757 582	103 084	13,6%	103 084	13,6%	206 168	27,2%	138 490	49,0%	(25,6%)
Interest	81 008	8 860	10,9%	8 059	9,9%	16 919	20,9%	26 039	48,2%	(69,1%)
Contracted services	426 176	70 211	16,5%	220 719	51,8%	290 931	68,3%	130 418	50,5%	69,2%
Transfers and subsidies	24 374	8 281	34,0%	13 190	54,1%	21 471	88,1%	196	22,8%	6 630,3%
Irrecoverable debts written off	-	4 589	-	11 223	-	15 812	-	(1 373)	(6,2%)	(917,4%)
Operational costs	96 869	46 827	48,3%	47 960	49,5%	94 787	97,9%	64 529	99,3%	(25,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	221 080	332 914	-	317 132	-	650 046	-	69 789	-	-
Transfers and subsidies - capital (monetary allocations)	466 984	135 545	29,0%	227 093	48,6%	362 638	77,7%	183 435	66,3%	23,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	688 064	468 459	-	544 225	-	1 012 684	-	253 223	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	688 064	468 459	-	544 225	-	1 012 684	-	253 223	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	688 064	468 459	-	544 225	-	1 012 684	-	253 223	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	688 064	468 459	-	544 225	-	1 012 684	-	253 223	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	720 934	149 171	20,7%	228 998	31,8%	378 169	52,5%	191 314	48,2%	19,7%
National Government	466 984	117 865	25,2%	197 472	42,3%	315 337	67,5%	162 779	58,4%	21,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	229	-	229	-	-	-	(100,0%)
Transfers recognised - capital	466 984	117 865	25,2%	197 701	42,3%	315 566	67,6%	162 779	58,6%	21,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253 950	31 306	12,3%	31 297	12,3%	62 603	24,7%	28 535	23,0%	9,7%
Capital Expenditure Functional	720 934	149 171	20,7%	228 998	31,8%	378 169	52,5%	191 314	48,2%	19,7%
Municipal governance and administration	17 750	9 504	53,5%	1 110	6,3%	10 614	59,8%	-	-	(100,0%)
Executive and Council	1 000	-	-	-	-	-	-	-	-	-
Finance and administration	16 750	9 504	56,7%	1 110	6,6%	10 614	63,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	30 800	2 497	8,1%	6 959	22,6%	9 456	30,7%	-	-	(100,0%)
Community and Social Services	13 900	1 401	10,1%	3 436	24,7%	4 838	34,8%	-	-	(100,0%)
Sport And Recreation	15 300	1 096	7,2%	3 499	22,9%	4 595	30,0%	-	-	(100,0%)
Public Safety	1 600	-	-	23	1,4%	23	1,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	326 684	90 602	27,7%	141 430	43,3%	232 032	71,0%	129 159	64,9%	9,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	326 684	90 602	27,7%	141 430	43,3%	232 032	71,0%	129 159	64,9%	9,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	337 500	46 568	13,8%	79 500	23,6%	126 067	37,4%	62 155	36,0%	27,9%
Energy sources	60 000	675	1,1%	16 961	28,3%	17 637	29,4%	16 347	42,3%	3,8%
Water Management	194 000	12 267	6,3%	49 171	25,3%	61 438	31,7%	14 714	18,6%	234,2%
Waste Water Management	58 000	19 126	33,0%	11 687	20,2%	30 813	53,1%	29 571	53,6%	(60,5%)
Waste Management	25 500	14 500	56,9%	1 681	6,6%	16 180	63,5%	1 524	52,6%	10,3%
Other	8 200	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	5 345 734	2 859 672	53,5%	2 218 209	41,5%	5 077 881	95,0%	3 848 439	152,2%	(42,4%)
Property rates	1 058 433	234 603	22,2%	199 626	18,9%	434 229	41,0%	2 119 622	399,1%	(90,6%)
Service charges	2 069 591	526 417	25,4%	509 672	24,6%	1 036 089	50,1%	431 130	46,3%	18,2%

Other revenue	526 549	1 303 264	247.5%	1 008 461	191.5%	2 311 724	439.0%	809 939	607.8%	24.5%
Transfers and Subsidies - Operational	1 212 731	498 148	41.1%	397 427	32.8%	895 575	73.8%	377 878	75.0%	5.2%
Transfers and Subsidies - Capital	466 984	291 644	62.5%	99 504	21.3%	391 148	83.8%	106 177	81.6%	(6.3%)
Interest	11 447	5 596	48.9%	3 520	30.7%	9 116	79.6%	3 693	2.8%	(4.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 469 393)	(1 681 803)	37.6%	(1 532 702)	34.3%	(3 214 505)	71.9%	(2 916 473)	151.7%	(47.4%)
Suppliers and employees	(4 395 112)	(1 681 803)	38.3%	(1 532 702)	34.9%	(3 214 505)	73.1%	(2 916 473)	154.7%	(47.4%)
Finance charges	(49 907)	-	-	-	-	-	-	-	-	-
Transfers and grants	(24 374)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	876 341	1 177 869	134.4%	685 507	78.2%	1 863 376	212.6%	931 966	154.7%	(26.4%)
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	(720 934)	(149 171)	20.7%	(228 998)	31.8%	(378 169)	52.5%	(191 314)	48.2%	19.7%
Capital assets	(720 934)	(149 171)	20.7%	(228 998)	31.8%	(378 169)	52.5%	(191 314)	48.2%	19.7%
Net Cash from/(used) Investing Activities	(720 934)	(149 171)	20.7%	(228 998)	31.8%	(378 169)	52.5%	(191 314)	48.2%	19.7%
Cash Flow from Financing Activities										
Receipts	-	1 894	-	645	-	2 539	-	(49)	-	(1 427.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 894	-	645	-	2 539	-	(49)	-	(1 427.9%)
Payments	(16 653)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 653)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(16 653)	1 894	(11.4%)	645	(3.9%)	2 539	(15.2%)	(49)	,3%	(1 427.9%)
Net Increase/(Decrease) in cash held	138 754	1 030 593	742.7%	457 154	329.5%	1 487 747	1 072.2%	740 604	817.8%	(38.3%)
Cash/cash equivalents at the year begin:	140 091	142 711	101.9%	1 173 347	837.6%	142 711	101.9%	294 032	(32.0%)	299.1%
Cash/cash equivalents at the year end:	278 845	1 173 347	420.8%	1 630 501	584.7%	1 630 501	584.7%	1 034 636	328.8%	57.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 342	6.4%	1	-	7 579	4.7%	144 415	89.0%	162 337	9.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	120 640	33.8%	194	,1%	24 422	6.8%	211 983	59.3%	357 239	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	68 040	12.2%	55	-	27 263	4.9%	463 526	82.9%	558 884	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 519	7.7%	1	-	1 619	4.9%	28 676	87.4%	32 815	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 100	7.5%	36	-	7 927	4.2%	166 022	88.3%	188 084	11.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	167	4.0%	-	-	110	2.6%	3 890	93.4%	4 167	2%	-	-	-	-
Interest on Arrear Debtor Accounts	10 965	5.0%	3	-	10 150	4.6%	197 670	90.3%	218 789	13.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 167	1.9%	98	,1%	2 975	1.8%	157 548	96.2%	163 788	9.7%	-	-	-	-
Total By Income Source	229 941	13.6%	388	-	82 045	4.9%	1 373 730	81.5%	1 686 104	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	39 051	9.8%	-	-	22 811	5.7%	337 797	84.5%	399 659	23.7%	-	-	-	-
Commercial	102 118	24.8%	249	,1%	21 569	5.2%	287 742	69.9%	411 678	24.4%	-	-	-	-
Households	84 835	10.3%	139	-	34 654	4.2%	700 642	85.4%	820 271	48.6%	-	-	-	-
Other	3 936	7.2%	0	-	3 010	5.5%	47 549	87.3%	54 495	3.2%	-	-	-	-
Total By Customer Group	229 941	13.6%	388	-	82 045	4.9%	1 373 730	81.5%	1 686 104	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	138 166	7.3%	130 372	6.9%	123 001	6.5%	1 496 903	79.3%	1 888 442	64.7%
Bulk Water	-	-	157	,1%	790	,3%	246 088	99.6%	247 035	8.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 232	,5%	40 004	5.2%	46 046	5.9%	684 426	88.3%	774 708	26.5%
Auditor-General	-	-	435	18.5%	1 421	60.3%	500	21.2%	2 356	,1%
Other	1 355	18.1%	1 353	18.1%	1 324	17.7%	3 461	46.2%	7 493	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	143 753	4.9%	172 322	5.9%	172 581	5.9%	2 431 378	83.3%	2 920 034	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	6 040	19 476	322.5%	14 948	247.5%	34 423	570.0%	123 017	1 092.1%	(87.8%)
Transfers and Subsidies - Operational	315 595	132 568	42.0%	104 057	33.0%	236 625	75.0%	103 129	74.9%	.9%
Transfers and Subsidies - Capital	184 603	45 933	24.9%	38 780	21.0%	84 713	45.9%	15 093	47.9%	156.9%
Interest	7 689	47	.6%	468	6.1%	515	6.7%	2 676	28.2%	(82.5%)
Dividends	223	-	-	-	-	-	-	486	280.7%	(100.0%)
Payments	(291 380)	(185 119)	63.5%	(138 928)	47.7%	(324 046)	111.2%	(130 539)	79.8%	6.4%
Suppliers and employees	(283 508)	(185 119)	65.3%	(138 928)	49.0%	(324 046)	114.3%	(130 539)	82.3%	6.4%
Finance charges	(7 873)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	222 769	12 905	5.8%	19 325	8.7%	32 229	14.5%	113 861	303.1%	(83.0%)
Cash Flow from Investing Activities										
Receipts	-	61	-	690	-	751	-	(162)	-	(525.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	61	-	690	-	751	-	(162)	-	(525.3%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(205 633)	(45 719)	22.2%	(43 156)	21.0%	(88 874)	43.2%	(19 092)	33.9%	126.0%
Capital assets	(205 633)	(45 719)	22.2%	(43 156)	21.0%	(88 874)	43.2%	(19 092)	33.9%	126.0%
Net Cash from/(used) Investing Activities	(205 633)	(45 658)	22.2%	(42 466)	20.7%	(88 124)	42.9%	(19 254)	34.7%	120.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(13 492)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(13 492)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 492)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 644	(32 753)	(898.8%)	(23 141)	(635.1%)	(55 894)	(1 533.9%)	94 608	7 542.3%	(124.5%)
Cash/cash equivalents at the year begin:	10 748	6 015	56.0%	(26 738)	(248.8%)	6 015	56.0%	182 572	(114.6%)	(114.6%)
Cash/cash equivalents at the year end:	14 392	(26 738)	(185.8%)	(49 879)	(346.6%)	(49 879)	(346.6%)	277 179	400.9%	(118.0%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 120	12.7%	4 174	47.3%	1 034	11.7%	2 488	28.2%	8 816	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 120	12.7%	4 174	47.3%	1 034	11.7%	2 488	28.2%	8 816	100.0%

Contact Details

Municipal Manager	Dr Mapule Mkhathswa	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	347 475	100 009	28,8%	99 299	28,6%	199 308	57,4%	90 247	57,9%	10,0%
Exchange Revenue										
Service charges - Electricity	12 549	2 200	17,5%	3 849	30,7%	6 048	48,2%	2 079	43,9%	85,1%
Service charges - Water	22 026	1 682	7,6%	5 421	24,6%	7 103	32,2%	3 908	24,0%	38,7%
Service charges - Waste Water Management	3 518	370	10,5%	370	10,5%	740	21,0%	356	43,3%	4,0%
Service charges - Waste Management	5 688	610	10,7%	577	10,1%	1 187	20,9%	963	42,9%	(40,1%)
Sale of Goods and Rendering of Services	176	51	29,3%	76	43,2%	127	72,5%	23	25,2%	223,2%
Agency services	30	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 796	3 790	19,1%	3 869	19,5%	7 659	38,7%	3 657	55,2%	5,8%
Interest earned from Current and Non Current Assets	8 176	567	6,9%	176	2,2%	744	9,1%	1 442	25,1%	(87,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	162	22	13,3%	40	24,4%	61	37,7%	38	48,5%	2,9%
Licence and permits	151	15	10,0%	36	23,7%	51	33,7%	-	19,7%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	293	18	6,0%	73	25,0%	91	31,0%	53	22,1%	37,1%
Non-Exchange Revenue										
Property rates	51 118	-	-	9 992	19,5%	9 992	19,5%	13 241	31,1%	(24,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 022	83 133	40,4%	67 315	32,7%	150 448	73,0%	64 350	72,9%	4,6%
Interest	14 477	7 551	52,2%	7 506	51,8%	15 057	104,0%	136	48,1%	5 433,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 307	-	-	-	-	-	-	-	-	-
Other Gains	(22)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	423 300	60 975	14,4%	79 030	18,7%	140 006	33,1%	78 118	34,4%	1,2%
Employee related costs	130 925	30 217	23,1%	36 393	27,8%	66 610	50,9%	34 132	47,8%	6,6%
Remuneration of councillors	14 010	3 408	24,3%	3 720	26,6%	7 129	50,9%	3 995	45,4%	(6,9%)
Bulk purchases - electricity	16 498	2 022	12,3%	4 658	28,2%	6 680	40,5%	2 141	81,2%	117,6%
Inventory consumed	25 711	1 428	5,6%	4 533	17,6%	5 961	23,2%	5 795	20,8%	(21,8%)
Debt impairment	20 771	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	107 961	-	-	-	-	-	-	-	-	-
Interest	37	0	9%	16	43,7%	17	44,6%	-	4,1%	(100,0%)
Contracted services	41 573	12 929	31,1%	11 737	28,2%	24 666	59,3%	16 798	71,7%	(30,1%)
Transfers and subsidies	600	-	-	136	22,6%	136	22,6%	-	-	(100,0%)
Irrecoverable debts written off	17 828	-	-	-	-	-	-	-	-	-
Operational costs	41 685	10 971	26,3%	17 837	42,8%	28 808	69,1%	15 257	50,5%	16,9%
Losses on disposal of Assets	5 724	-	-	-	-	-	-	-	-	-
Other Losses	(22)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(75 824)	39 034	-	20 268	-	59 302	-	12 129	-	-
Transfers and subsidies - capital (monetary allocations)	118 518	37 015	31,2%	28 644	24,2%	65 660	55,4%	403	9,1%	7 000,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 694	76 049	-	48 913	-	124 962	-	12 532	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 694	76 049	-	48 913	-	124 962	-	12 532	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 694	76 049	-	48 913	-	124 962	-	12 532	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 694	76 049	-	48 913	-	124 962	-	12 532	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	160 221	23 595	14,7%	33 829	21,1%	57 424	35,8%	44 280	43,9%	(23,6%)
National Government	148 341	22 014	14,8%	32 591	22,0%	54 605	36,8%	42 857	49,2%	(24,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	148 341	22 014	14,8%	32 591	22,0%	54 605	36,8%	42 857	49,2%	(24,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 880	1 581	13,3%	1 238	10,4%	2 819	23,7%	1 423	9,2%	(13,0%)
Capital Expenditure Functional	160 221	23 595	14,7%	33 829	21,1%	57 424	35,8%	44 280	43,9%	(23,6%)
Municipal governance and administration	5 950	85	1,4%	1 072	18,0%	1 157	19,4%	1 423	11,5%	(24,6%)
Executive and Council	100	-	-	-	-	-	-	-	-	-
Finance and administration	5 350	85	1,6%	1 072	20,0%	1 157	21,6%	1 423	12,2%	(24,6%)
Internal audit	500	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 782	653	5,5%	-	-	653	5,5%	1 228	25,5%	(100,0%)
Community and Social Services	150	653	435,5%	-	-	653	435,5%	-	-	-
Sport And Recreation	11 632	-	-	-	-	-	-	1 228	29,0%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 402	4 437	35,8%	7 232	58,3%	11 669	94,1%	6 033	59,1%	19,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 102	4 437	36,7%	7 232	59,8%	11 669	96,4%	6 033	59,3%	19,9%
Environmental Protection	300	-	-	-	-	-	-	-	-	-
Trading Services	130 087	18 420	14,2%	25 525	19,6%	43 945	33,8%	35 596	45,9%	(28,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	104 378	12 236	11,7%	22 162	21,2%	34 398	33,0%	30 957	44,0%	(28,4%)
Waste Water Management	25 708	6 184	24,1%	3 363	13,1%	9 547	37,1%	4 639	68,7%	(27,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	439 905	135 014	30,7%	127 420	29,0%	262 434	59,7%	149 850	-	(15,0%)
Property rates	41 305	6 514	15,8%	8 611	20,8%	15 125	36,6%	-	-	(100,0%)
Service charges	43 613	8 042	18,4%	7 966	18,3%	16 008	36,7%	-	-	(100,0%)

Other revenue	(12 002)	10 290	(85,7%)	7 503	(62,5%)	17 793	(148,2%)	-	-	(100,0%)
Transfers and Subsidies - Operational	206 022	89 283	43,3%	88 164	42,8%	177 447	86,1%	123 839	-	(28,8%)
Transfers and Subsidies - Capital	118 518	20 317	17,1%	15 000	12,7%	35 317	29,8%	25 539	-	(41,3%)
Interest	42 449	567	1,3%	176	,4%	744	1,8%	472	-	(62,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(281 998)	(114 656)	40,7%	(122 342)	43,4%	(236 997)	84,0%	(180 540)	163,1%	(32,2%)
Suppliers and employees	(281 960)	(114 656)	40,7%	(122 342)	43,4%	(236 997)	84,1%	(180 540)	163,1%	(32,2%)
Finance charges	(37)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	157 907	20 358	12,9%	5 078	3,2%	25 436	16,1%	(30 690)	(25,3%)	(116,5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(144 995)	(49 067)	33,8%	(37 469)	25,8%	(86 536)	59,7%	(170)	,4%	21 945,0%
Capital assets	(144 995)	(49 067)	33,8%	(37 469)	25,8%	(86 536)	59,7%	(170)	,4%	21 945,0%
Net Cash from(used) Investing Activities	(144 995)	(49 067)	33,8%	(37 469)	25,8%	(86 536)	59,7%	(170)	,4%	21 945,0%
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	12 912	(28 709)	(222,3%)	(32 391)	(250,9%)	(61 100)	(473,2%)	(30 860)	(14,5%)	5,0%
Cash/cash equivalents at the year begin:	6 212	-	-	(24 334)	(391,7%)	-	-	98 760	-	(124,6%)
Cash/cash equivalents at the year end:	19 124	(24 334)	(127,2%)	(56 724)	(296,6%)	(56 724)	(296,6%)	67 901	(19,7%)	(183,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 882	4,2%	3 268	2,3%	2 834	2,0%	128 041	91,4%	140 026	26,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 804	10,7%	482	2,9%	483	2,9%	14 016	83,5%	16 785	3,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 166	3,3%	5 551	1,6%	2 462	7%	323 736	94,4%	342 916	63,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	481	3,0%	239	1,5%	237	1,5%	14 958	94,0%	15 914	3,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	699	3,4%	344	1,7%	346	1,7%	19 190	93,3%	20 578	3,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	3,6%	9	1,8%	9	1,8%	472	92,7%	509	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	1,8%	4	,8%	4	,8%	515	96,7%	533	,1%	-	-	-	-
Total By Income Source	20 060	3,7%	9 896	1,8%	6 375	1,2%	500 929	93,2%	537 260	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 609	3,4%	2 285	1,7%	964	,7%	127 762	94,2%	135 621	25,2%	-	-	-	-
Commercial	7 705	3,9%	3 647	1,8%	2 201	1,1%	185 764	93,2%	199 317	37,1%	-	-	-	-
Households	7 733	3,8%	3 959	2,0%	3 206	1,6%	187 240	92,6%	202 139	37,6%	-	-	-	-
Other	12	6,8%	5	2,7%	3	1,7%	162	88,8%	183	-	-	-	-	-
Total By Customer Group	20 060	3,7%	9 896	1,8%	6 375	1,2%	500 929	93,2%	537 260	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	776	60,4%	509	39,6%	1 284	8,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 675	100,0%	-	-	-	-	-	-	1 675	10,4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34	2,3%	125	8,6%	17	1,2%	1 272	87,8%	1 448	9,0%
Auditor-General	-	-	-	-	2 688	58,3%	1 924	41,7%	4 612	28,7%
Other	2 505	41,5%	339	5,6%	527	8,7%	2 665	44,2%	6 036	37,5%
Medical Aid deductions	1 023	100,0%	-	-	-	-	-	-	1 023	6,4%
Total	5 238	32,6%	464	2,9%	4 007	24,9%	6 370	39,6%	16 079	100,0%

Contact Details

Municipal Manager	Mrs Boipelo Dorcas Molthaping	053 773 9300
Chief Financial Officer	Mr Othani Ramukhuvhaihi	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	721 760	212 193	29,4%	194 049	26,9%	406 242	56,3%	171 615	60,0%	13,1%
Exchange Revenue										
Service charges - Electricity	189 722	52 805	27,8%	49 766	26,2%	102 571	54,1%	42 086	51,7%	18,2%
Service charges - Water	50 020	10 747	21,5%	9 695	19,4%	20 442	40,9%	11 663	46,1%	(16,9%)
Service charges - Waste Water Management	33 720	7 555	22,4%	7 296	21,6%	14 851	44,0%	7 686	55,8%	(5,1%)
Service charges - Waste Management	19 450	4 778	24,6%	4 758	24,5%	9 537	49,0%	4 533	54,2%	5,0%
Sale of Goods and Rendering of Services	2 918	817	28,0%	1 044	35,8%	1 861	63,8%	548	38,6%	90,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 343	1 856	42,7%	2 031	46,8%	3 886	89,5%	1 605	38,5%	26,5%
Interest earned from Current and Non Current Assets	11 528	1 537	13,3%	1 065	9,2%	2 602	22,6%	1 706	66,7%	(37,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 852	681	36,8%	986	53,2%	1 667	90,0%	101	16,8%	879,8%
Licence and permits	4 346	849	19,5%	976	22,5%	1 824	42,0%	596	35,8%	63,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50 367	4 320	8,6%	3 511	7,0%	7 831	15,5%	826	46,2%	325,2%
Non-Exchange Revenue										
Property rates	66 037	16 856	25,5%	16 714	25,3%	33 570	50,8%	15 586	49,5%	7,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 408	591	6,3%	610	6,5%	1 201	12,8%	401	42,9%	52,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	273 460	107 131	39,2%	94 151	34,4%	201 282	73,6%	83 061	73,9%	13,4%
Interest	4 588	1 395	30,4%	1 448	31,6%	2 843	62,0%	1 217	169,4%	19,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	276	-	-	-	276	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	724 214	186 388	25,7%	199 709	27,6%	386 097	53,3%	195 373	54,1%	2,2%
Employee related costs	277 066	76 521	27,6%	74 709	27,0%	151 231	54,6%	83 015	55,7%	(10,0%)
Remuneration of councillors	16 285	3 588	22,0%	3 670	22,5%	7 258	44,6%	3 715	46,0%	(1,2%)
Bulk purchases - electricity	154 053	45 219	29,4%	43 340	28,1%	88 559	57,5%	35 560	56,9%	21,9%
Inventory consumed	32 282	5 055	15,7%	3 419	10,6%	8 475	26,3%	10 495	45,9%	(67,4%)
Debt impairment	13 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 000	21 053	30,1%	23 621	33,7%	44 674	63,8%	22 001	73,3%	7,4%
Interest	346	8	2,4%	163	47,1%	171	49,5%	145	12,3%	12,8%
Contracted services	91 235	20 331	22,3%	30 451	33,4%	50 782	55,7%	22 748	49,0%	33,9%
Transfers and subsidies	60	15	25,6%	12	20,0%	27	45,6%	8	29,7%	42,9%
Irrecoverable debts written off	738	1 803	244,3%	465	63,0%	2 268	307,3%	210	31,3%	121,5%
Operational costs	68 650	12 556	18,3%	19 814	28,9%	32 369	47,2%	17 476	51,8%	13,4%
Losses on disposal of Assets	-	-	-	45	-	45	-	-	-	(100,0%)
Other Losses	-	238	-	-	-	238	-	-	-	-
Surplus/(Deficit)	(2 455)	25 805	-	(5 660)	-	20 145	-	(23 758)	-	-
Transfers and subsidies - capital (monetary allocations)	125 587	43 773	34,9%	57 424	45,7%	101 197	80,6%	62 815	58,7%	(8,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	111	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	123 132	69 579		51 763		121 342		39 167		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 132	69 579		51 763		121 342		39 167		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 132	69 579		51 763		121 342		39 167		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 132	69 579		51 763		121 342		39 167		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Capital Revenue and Expenditure											
Source of Finance	134 587	38 242	28,4%	52 802	39,2%	91 044	67,6%	63 390	52,2%	(16,7%)	
National Government	125 587	35 833	28,5%	46 782	37,3%	82 615	65,8%	55 239	51,5%	(15,3%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	1 199	-	3 686	-	4 885	-	6 091	-	(39,5%)	
Transfers recognised - capital	125 587	37 033	29,5%	50 467	40,2%	87 500	69,7%	61 330	55,6%	(17,7%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	9 000	1 209	13,4%	2 335	25,9%	3 544	39,4%	2 060	23,8%	13,3%	
Capital Expenditure Functional	134 587	38 242	28,4%	52 802	39,2%	91 044	67,6%	63 501	52,3%	(16,8%)	
Municipal governance and administration	1 450	451	31,1%	36	2,5%	488	33,6%	752	17,4%	(95,2%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	1 450	451	31,1%	36	2,5%	488	33,6%	752	17,4%	(95,2%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	11 371	1 846	16,2%	4 772	42,0%	6 618	58,2%	1 602	11,6%	198,0%	
Community and Social Services	7 371	1 846	25,0%	2 873	39,0%	4 719	64,0%	1 491	10,8%	92,7%	
Sport And Recreation	4 000	-	-	1 899	47,5%	1 899	47,5%	-	-	(100,0%)	
Public Safety	-	-	-	-	-	-	-	111	-	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	46 646	14 556	31,2%	23 010	49,3%	37 566	80,5%	31 136	105,6%	(26,1%)	
Planning and Development	50	106	211,6%	-	-	106	211,6%	1 171	33,1%	(100,0%)	
Road Transport	46 596	14 450	31,0%	23 010	49,4%	37 460	80,4%	29 965	125,0%	(23,2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	75 120	21 389	28,5%	24 984	33,3%	46 373	61,7%	30 011	39,9%	(16,8%)	
Energy sources	20 000	2 442	12,2%	7 093	35,5%	9 535	47,7%	15 854	46,9%	(55,3%)	
Water Management	55 120	18 947	34,4%	17 891	32,5%	36 838	66,8%	14 158	30,8%	26,4%	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	848 537	303 107	35,7%	263 647	31,1%	566 754	66,8%	276 937	65,7%	(4,8%)
Property rates	70 743	13 303	18,8%	13 293	18,8%	26 596	37,6%	12 309	37,2%	8,0%
Service charges	280 913	80 677	28,7%	75 476	26,9%	156 154	55,6%	66 905	52,5%	12,8%

Other revenue	85 058	36 274	42,6%	24 414	28,7%	60 688	71,3%	56 760	83,4%	(57,0%)
Transfers and Subsidies - Operational	273 460	107 647	39,4%	85 334	31,2%	192 981	70,6%	82 973	74,4%	2,8%
Transfers and Subsidies - Capital	125 587	63 942	50,9%	63 755	50,8%	127 698	101,7%	56 734	77,3%	12,4%
Interest	12 775	1 264	9,9%	1 375	10,8%	2 638	20,7%	1 256	27,0%	9,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(663 432)	(200 945)	30,3%	(189 103)	28,5%	(390 048)	58,8%	(138 856)	50,0%	36,2%
Suppliers and employees	(663 016)	(200 938)	30,3%	(189 046)	28,5%	(389 984)	58,8%	(138 714)	50,1%	36,3%
Finance charges	(356)	(7)	2,0%	(57)	16,0%	(64)	17,9%	(142)	11,8%	(60,0%)
Transfers and grants	(60)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	185 105	102 162	55,2%	74 543	40,3%	176 706	95,5%	138 081	114,9%	(46,0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	50 426	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	50 426	-	(100,0%)
Payments	(134 546)	(44 592)	33,1%	(58 838)	43,7%	(103 430)	76,9%	(75 604)	60,6%	(22,2%)
Capital assets	(134 546)	(44 592)	33,1%	(58 838)	43,7%	(103 430)	76,9%	(75 604)	60,6%	(22,2%)
Net Cash from/(used) Investing Activities	(134 546)	(44 592)	33,1%	(58 838)	43,7%	(103 430)	76,9%	(25 178)	60,6%	133,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	(633)	-	(633)	-	(398)	(19,9%)	59,2%
Repayment of borrowing	-	-	-	(633)	-	(633)	-	(398)	(19,9%)	59,2%
Net Cash from/(used) Financing Activities	-	-	-	(633)	-	(633)	-	(398)	(19,9%)	59,2%
Net Increase/(Decrease) in cash held	50 559	57 571	113,9%	15 072	29,8%	72 642	143,7%	112 506	322,4%	(86,6%)
Cash/cash equivalents at the year begin:	36 946	7 721	20,9%	65 292	176,7%	7 721	20,9%	59 992	47,2%	8,8%
Cash/cash equivalents at the year end:	87 505	65 292	74,6%	79 978	91,4%	79 978	91,4%	172 498	143,4%	(53,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 270	13,8%	1 829	7,7%	1 566	6,6%	17 016	71,9%	23 681	11,1%	(859)	(3,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 013	34,4%	3 228	11,1%	1 492	5,1%	14 343	49,3%	29 076	13,6%	(108)	(,4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 680	7,4%	2 696	4,3%	2 085	3,3%	53 457	85,0%	62 918	29,4%	(773)	(1,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 571	7,7%	1 748	5,2%	1 556	4,6%	27 700	82,5%	33 574	15,7%	(854)	(2,5%)	-	-
Receivables from Exchange Transactions - Waste Management	1 518	8,3%	957	5,2%	818	4,5%	15 075	82,1%	18 368	8,6%	(456)	(2,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 156	3,8%	1 095	3,6%	1 093	3,6%	26 848	88,9%	30 192	14,1%	(693)	(2,3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	338	2,1%	3 905	24,0%	641	3,9%	11 390	70,0%	16 274	7,6%	(217)	(1,3%)	-	-
Total By Income Source	23 545	11,0%	15 458	7,2%	9 251	4,3%	165 829	77,5%	214 083	100,0%	(3 960)	(1,8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 593	4,8%	1 454	2,7%	1 482	2,7%	48 918	89,8%	54 448	25,4%	-	-	-	-
Commercial	14 012	21,8%	9 083	14,1%	3 484	5,4%	37 712	58,7%	64 291	30,0%	(98)	(,2%)	-	-
Households	6 939	7,3%	4 922	5,2%	4 285	4,5%	79 198	83,1%	95 344	44,5%	(3 862)	(4,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 545	11,0%	15 458	7,2%	9 251	4,3%	165 829	77,5%	214 083	100,0%	(3 960)	(1,8%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	24 897	100,0%	24 897	244,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 560	(17,4%)	-	-	-	-	(17 271)	117,4%	(14 711)	(144,4%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 560	25,1%	-	-	-	-	7 626	74,9%	10 186	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	814 694	171 796	21,1%	192 100	23,6%	363 896	44,7%	158 059	45,7%	21,5%
Exchange Revenue										
Service charges - Electricity	266 125	38 642	14,5%	82 786	31,1%	121 429	45,6%	57 786	48,6%	43,3%
Service charges - Water	70 329	7 399	10,5%	14 661	20,8%	22 059	31,4%	18 288	48,6%	(19,8%)
Service charges - Waste Water Management	52 201	13 110	25,1%	13 004	24,9%	26 114	50,0%	12 382	47,3%	5,0%
Service charges - Waste Management	49 336	11 943	24,2%	12 310	25,0%	24 254	49,2%	11 969	57,4%	2,9%
Sale of Goods and Rendering of Services	9 820	48	,5%	41	,4%	90	,9%	1 420	31,7%	(97,1%)
Agency services	479	141	29,4%	77	16,1%	218	45,5%	140	39,6%	(44,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 925	16 140	43,7%	15 298	41,4%	31 438	85,1%	9 221	51,5%	65,9%
Interest earned from Current and Non Current Assets	527	113	21,4%	107	20,3%	220	41,6%	121	41,2%	(11,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 112	1 090	51,6%	1 277	60,5%	2 366	112,1%	556	52,6%	129,8%
Licence and permits	60	-	-	-	-	-	-	9	44,6%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 379	42	,2%	2 122	9,9%	2 163	10,1%	76	,9%	2 697,0%
Non-Exchange Revenue										
Property rates	189 924	46 531	24,5%	44 432	23,4%	90 963	47,9%	39 281	46,3%	13,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	961	43	4,5%	0	-	43	4,5%	64	51,7%	(99,9%)
Licences or permits	1 541	348	22,6%	281	18,2%	628	40,8%	420	41,8%	(33,2%)
Transfer and subsidies - Operational	76 741	32 131	41,9%	1 582	2,1%	33 713	43,9%	713	39,9%	121,9%
Interest	21 393	-	-	-	-	-	-	5 561	60,5%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	488	4 076	834,7%	4 122	844,0%	8 197	1 678,7%	52	48,1%	7 788,6%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	14 351	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	808 337	152 353	18,8%	221 868	27,4%	374 222	46,3%	191 260	40,1%	16,0%
Employee related costs	264 049	63 075	23,9%	54 109	20,5%	117 184	44,4%	69 393	45,6%	(22,0%)
Remuneration of councillors	6 848	1 709	25,0%	1 139	16,6%	2 848	41,6%	1 725	49,1%	(34,0%)
Bulk purchases - electricity	191 095	27 192	14,2%	64 601	33,8%	91 793	48,0%	53 232	39,7%	21,4%
Inventory consumed	19 385	5 901	30,4%	4 606	23,8%	10 507	54,2%	5 220	34,7%	(11,8%)
Debt impairment	48 572	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 423	13 205	24,3%	13 205	24,3%	26 410	48,5%	14 241	48,4%	(7,3%)
Interest	27 859	2 669	9,6%	18 325	65,8%	20 994	75,4%	6 550	35,5%	179,8%
Contracted services	85 154	26 046	30,6%	32 095	37,7%	58 141	68,3%	17 358	32,7%	84,9%
Transfers and subsidies	24	-	-	-	-	-	-	16	3,3%	(100,0%)
Irrecoverable debts written off	21 723	10	-	1 099	5,1%	1 109	5,1%	-	22,4%	(100,0%)
Operational costs	88 532	12 547	14,2%	32 689	36,9%	45 235	51,1%	23 525	45,2%	39,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	671	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 357	19 443	-	(29 769)	-	(10 326)	-	(33 201)	-	-
Transfers and subsidies - capital (monetary allocations)	23 991	16 708	69,6%	4 029	16,8%	20 737	86,4%	2 208	8,4%	82,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 348	36 150	-	(25 739)	-	10 411	-	(30 993)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 348	36 150	-	(25 739)	-	10 411	-	(30 993)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 348	36 150	-	(25 739)	-	10 411	-	(30 993)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 348	36 150	-	(25 739)	-	10 411	-	(30 993)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	76 482	17 790	23,3%	13 352	17,5%	31 141	40,7%	8 415	22,6%	58,7%
National Government	23 991	14 622	60,9%	3 504	14,6%	18 126	75,6%	4 670	15,9%	(25,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 991	14 622	60,9%	3 504	14,6%	18 126	75,6%	4 670	15,7%	(25,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 491	3 168	6,0%	9 848	18,8%	13 016	24,8%	3 745	28,9%	163,0%
Capital Expenditure Functional	76 482	17 790	23,3%	13 352	17,5%	31 141	40,7%	8 415	22,6%	58,7%
Municipal governance and administration	30 524	3 241	10,6%	6 971	22,8%	10 212	33,5%	1 359	52,5%	412,8%
Executive and Council	5 576	44	,8%	3 465	62,1%	3 508	62,9%	1 359	52,5%	(100,0%)
Finance and administration	24 948	3 197	12,8%	3 506	14,1%	6 704	26,9%	1 359	52,5%	157,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 458	5 387	63,7%	933	11,0%	6 321	74,7%	662	6,3%	41,0%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 458	5 387	63,7%	933	11,0%	6 321	74,7%	662	6,6%	41,0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	37 500	9 161	24,4%	5 448	14,5%	14 609	39,0%	6 394	17,8%	(14,8%)
Energy sources	14 853	(158)	(1,1%)	1 710	11,5%	1 551	10,4%	977	13,6%	75,0%
Water Management	17 474	4 323	24,7%	3 364	19,2%	7 686	44,0%	4 498	26,6%	(25,2%)
Waste Water Management	5 173	4 997	96,6%	374	7,2%	5 371	103,8%	918	9,1%	(59,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	Statement of Cash Receipts and Payments									
	2025/26							2024/25		
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 Q2 of 2025/26
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	874 732	210 524	24,1%	159 767	18,3%	370 290	42,3%	221 831	61,0%	(28,0%)
Property rates	177 977	20 804	11,7%	32 709	18,4%	53 513	30,1%	20 857	24,1%	56,8%
Service charges	471 123	25 003	5,3%	110 460	23,4%	135 464	28,8%	54 473	29,1%	102,8%

Other revenue	70 593	114 164	161.7%	12 077	17.1%	126 241	178.8%	145 191	875.4%	(91.7%)
Transfers and Subsidies - Operational	76 717	31 902	41.6%	587	8%	32 490	42.4%	4	-	16 541.6%
Transfers and Subsidies - Capital	23 991	18 492	77.1%	3 118	13.0%	21 610	90.1%	-	-	(100.0%)
Interest	54 331	158	.3%	815	1.5%	973	1.8%	1 307	6.2%	(37.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(735 219)	(163 944)	22.3%	(185 003)	25.2%	(348 948)	47.5%	22 006	4.1%	(940.7%)
Suppliers and employees	(707 335)	(163 944)	23.2%	(185 003)	26.2%	(348 948)	49.3%	22 006	4.2%	(940.7%)
Finance charges	(27 859)	-	-	-	-	-	-	-	-	-
Transfers and grants	(24)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	139 513	46 579	33.4%	(25 237)	(18.1%)	21 342	15.3%	243 837	1 003.5%	(110.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	246	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	246	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(66 287)	(17 099)	25.8%	(17 890)	27.0%	(34 989)	52.8%	(5 310)	25.9%	236.9%
Capital assets	(66 287)	(17 099)	25.8%	(17 890)	27.0%	(34 989)	52.8%	(5 310)	25.9%	236.9%
Net Cash from/(used) Investing Activities	(66 287)	(17 099)	25.8%	(17 890)	27.0%	(34 989)	52.8%	(5 065)	25.6%	253.2%
Cash Flow from Financing Activities										
Receipts	-	292	-	316	-	608	-	182	-	73.6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	292	-	316	-	608	-	182	-	73.6%
Payments	(1 924)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 924)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 924)	292	(15.2%)	316	(16.4%)	608	(31.6%)	182	-	73.6%
Net Increase/(Decrease) in cash held	71 301	29 772	41.8%	(42 811)	(60.0%)	(13 038)	(18.3%)	238 954	(824.0%)	(117.9%)
Cash/cash equivalents at the year begin:	13 191	-	-	29 772	225.7%	-	-	176 196	(26.2%)	(83.1%)
Cash/cash equivalents at the year end:	84 492	29 772	35.2%	(13 038)	(15.4%)	(13 038)	(15.4%)	415 150	(401.9%)	(103.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 755	5.0%	2 310	3.1%	1 988	2.7%	66 568	89.2%	74 621	10.2%	1 020	1.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 800	7.7%	7 860	5.1%	4 682	3.2%	128 311	84.0%	152 833	20.9%	4 618	3.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	13 592	10.1%	5 995	4.5%	4 582	3.4%	110 429	82.0%	134 598	18.4%	(407)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 387	6.9%	2 844	4.5%	2 335	3.7%	53 994	84.9%	63 560	8.7%	889	1.4%	-	-
Receivables from Exchange Transactions - Waste Management	4 379	5.0%	2 747	3.1%	2 265	2.6%	77 982	89.3%	87 373	12.0%	1 091	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 499	2.6%	5 383	2.6%	5 256	2.5%	193 523	92.3%	209 660	28.7%	(153)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 259	27.2%	435	5.2%	378	4.5%	5 247	63.1%	8 320	1.1%	2 420	29.1%	-	-
Total By Income Source	45 670	6.2%	27 575	3.8%	21 666	3.0%	636 053	87.0%	730 965	100.0%	9 478	1.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 106	15.7%	2 712	13.7%	2 757	14.0%	11 163	56.6%	19 737	2.7%	692	3.5%	-	-
Commercial	22 828	8.9%	11 226	4.4%	6 752	2.6%	216 218	84.1%	257 024	35.2%	7 623	3.0%	-	-
Households	19 736	4.3%	13 637	3.0%	12 157	2.7%	408 672	90.0%	454 203	62.1%	1 163	.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	45 670	6.2%	27 575	3.8%	21 666	3.0%	636 053	87.0%	730 965	100.0%	9 478	1.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	45 173	18.1%	3	-	45 461	18.2%	159 628	63.8%	250 265	36.9%
Bulk Water	3	100.0%	-	-	-	-	-	-	3	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 795	2.8%	801	.2%	-	-	411 870	97.0%	424 466	62.6%
Auditor-General	2 886	100.0%	-	-	-	-	-	-	2 886	.4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	59 857	8.8%	804	.1%	45 461	6.7%	571 497	84.3%	677 619	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	3 470	295	8,5%	1 575	45,4%	1 870	53,9%	816	80,1%	92,9%
Transfers and Subsidies - Operational	120 285	111 614	92,8%	31 106	25,9%	142 720	118,7%	48 807	(60,8%)	(36,3%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	1 922	326	16,9%	332	17,3%	658	34,2%	449	(468,5%)	(26,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(120 996)	(0)	-	1	-	1	-	(4)	(9,2%)	(126,2%)
Suppliers and employees	(120 956)	(0)	-	1	-	1	-	(4)	(9,2%)	(126,2%)
Finance charges	(40)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 680	112 234	2 397,9%	33 014	705,4%	145 248	3 103,3%	50 068	1 842,1%	(34,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(460)	-	-	-	-	-	-	-	-	-
Capital assets	(460)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(460)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 220	112 234	2 659,3%	33 014	782,2%	145 248	3 441,5%	50 068	1 508,7%	(34,1%)
Cash/cash equivalents at the year begin:	658	-	-	112 234	17 067,5%	-	-	(116 626)	11,1%	(196,2%)
Cash/cash equivalents at the year end:	4 878	112 234	2 300,8%	145 248	2 977,6%	145 248	2 977,6%	(66 558)	(6 517,6%)	(318,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	109	100,0%	109	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	879	29,1%	74	2,5%	57	1,9%	2 012	66,6%	3 022	96,5%	-	-	-	-
Total By Income Source	879	28,1%	74	2,4%	57	1,8%	2 121	67,7%	3 131	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	821	44,5%	19	1,0%	19	1,0%	987	53,5%	1 846	59,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	4,5%	56	4,3%	38	2,9%	1 134	88,2%	1 285	41,0%	-	-	-	-
Total By Customer Group	879	28,1%	74	2,4%	57	1,8%	2 121	67,7%	3 131	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	6	19,7%	-	-	6	19,9%	17	60,5%	29	1,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	193	31,6%	87	14,2%	6	,9%	325	53,3%	610	23,0%
Auditor-General	-	-	1 494	74,0%	524	26,0%	-	-	2 017	76,0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	199	7,5%	1 580	59,5%	535	20,1%	342	12,9%	2 656	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	126 487	30 136	23,8%	11 885	9,4%	42 021	33,2%	22 448	39,5%	(47,1%)
Exchange Revenue										
Service charges - Electricity	28 982	3 037	10,5%	2 484	8,6%	5 521	19,0%	5 086	36,6%	(51,2%)
Service charges - Water	8 318	1 734	20,8%	948	11,4%	2 682	32,2%	1 480	35,4%	(35,9%)
Service charges - Waste Water Management	4 893	1 193	24,4%	685	14,0%	1 878	38,4%	1 068	66,6%	(35,9%)
Service charges - Waste Management	5 686	1 289	22,7%	539	9,5%	1 828	32,1%	985	33,0%	(45,3%)
Sale of Goods and Rendering of Services	121	50	41,0%	29	23,8%	79	64,8%	37	100,7%	(21,9%)
Agency services	455	205	45,1%	212	46,5%	416	91,6%	169	118,9%	25,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 968	2 064	29,6%	1 429	20,5%	3 493	50,1%	1 653	41,9%	(13,6%)
Interest earned from Current and Non Current Assets	-	7	-	39	-	46	-	4	1,2%	962,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	467	129	27,7%	97	20,8%	227	48,6%	132	155,7%	(26,6%)
Rental from Fixed Assets	2 586	354	13,7%	281	10,9%	635	24,5%	372	79,6%	(24,5%)
Licence and permits	1 034	11	1,1%	3	,3%	14	1,3%	11	35,9%	(73,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	125	14,0%	53	6,0%	177	20,0%	10	10,1%	442,2%
Non-Exchange Revenue										
Property rates	23 553	18 642	79,1%	4 613	19,6%	23 256	98,7%	2 374	50,9%	94,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	-	-	-	-	-	-	-	111,0%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 841	629	1,9%	11	-	640	1,9%	8 876	62,9%	(99,9%)
Interest	-	374	-	394	-	767	-	96	7,4%	310,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 552	296	3,1%	67	,7%	364	3,8%	95	1,8%	(28,8%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	131	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 326	24 462	17,9%	18 522	13,6%	42 984	31,5%	17 403	27,1%	6,4%
Employee related costs	48 806	11 446	23,5%	7 888	16,2%	19 334	39,6%	10 607	52,0%	(25,6%)
Remuneration of councillors	4 811	1 413	29,4%	842	17,5%	2 255	46,9%	1 578	61,5%	(46,6%)
Bulk purchases - electricity	26 021	4 634	17,8%	3 542	13,6%	8 177	31,4%	308	2,0%	1 048,5%
Inventory consumed	1 554	67	4,3%	311	20,0%	379	24,4%	273	25,7%	14,1%
Debt impairment	3 248	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 616	-	-	-	-	-	-	-	-	-
Interest	10 372	915	8,8%	792	7,6%	1 707	16,5%	119	1,1%	565,3%
Contracted services	10 174	1 574	15,5%	3 334	32,8%	4 908	48,2%	1 008	14,6%	230,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 056	406	19,8%	193	9,4%	600	29,2%	355	49,6%	(45,6%)
Operational costs	16 368	4 006	24,5%	1 619	9,9%	5 625	34,4%	3 155	44,8%	(48,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	298	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 839)	5 674	-	(6 637)	-	(963)	-	5 045	-	-
Transfers and subsidies - capital (monetary allocations)	16 904	1 044	6,2%	6 363	37,6%	7 407	43,8%	6 007	66,2%	5,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 065	6 718		(274)		6 444		11 052		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 065	6 718		(274)		6 444		11 052		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 065	6 718		(274)		6 444		11 052		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 065	6 718		(274)		6 444		11 052		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	21 727	1 708	7,9%	5 718	26,3%	7 426	34,2%	6 749	69,6%	(15,3%)
National Government	16 957	1 702	10,0%	5 533	32,6%	7 235	42,7%	6 749	76,7%	(18,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 957	1 702	10,0%	5 533	32,6%	7 235	42,7%	6 749	76,7%	(18,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 770	6	,1%	184	3,9%	190	4,0%	-	-	(100,0%)
Capital Expenditure Functional	21 727	1 708	7,9%	5 718	26,3%	7 426	34,2%	6 749	69,6%	(15,3%)
Municipal governance and administration	150	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 000	704	7,8%	1 385	15,4%	2 089	23,2%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 000	704	7,8%	1 385	15,4%	2 089	23,2%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 190	6	,5%	184	15,5%	190	16,0%	-	-	(100,0%)
Planning and Development	540	6	1,1%	184	34,1%	190	35,2%	-	-	(100,0%)
Road Transport	650	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 387	998	8,8%	4 148	36,4%	5 146	45,2%	6 749	76,7%	(38,5%)
Energy sources	1 000	-	-	-	-	-	-	-	-	-
Water Management	9 587	998	10,4%	4 148	43,3%	5 146	53,7%	3 127	83,4%	32,7%
Waste Water Management	800	-	-	-	-	-	-	3 622	72,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	143 395	97 543	68,0%	46 856	32,7%	144 400	100,7%	57 885	108,8%		(19,1%)
Property rates	18 522	4 630	25,0%	1 894	10,2%	6 524	35,2%	22 647	169,3%		(91,6%)
Service charges	58 530	49 102	83,9%	25 296	43,2%	74 398	127,1%	66 402	293,8%		(61,9%)

Other revenue	16 598	23 237	140.0%	9 678	58.3%	32 915	198.3%	(105 016)	(2 347.2%)	(109.2%)
Transfers and Subsidies - Operational	32 841	15 045	45.8%	2 135	6.5%	17 180	52.3%	60 444	384.9%	(96.5%)
Transfers and Subsidies - Capital	16 904	5 517	32.6%	7 836	46.4%	13 353	79.0%	12 600	580.7%	(37.8%)
Interest	-	12	-	17	-	29	-	809	12.7%	(97.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(132 834)	(32 255)	24.3%	(14 802)	11.1%	(47 057)	35.4%	(35 990)	63.7%	(58.9%)
Suppliers and employees	(122 462)	(32 255)	26.3%	(14 802)	12.1%	(47 057)	38.4%	(35 990)	70.5%	(58.9%)
Finance charges	(10 372)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	10 561	65 288	618.2%	32 054	303.5%	97 342	921.7%	21 895	634.7%	46.4%
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	(24 986)	(1 855)	7.4%	(6 553)	26.2%	(8 408)	33.7%	(7 762)	80.0%	(15.6%)
Capital assets	(24 986)	(1 855)	7.4%	(6 553)	26.2%	(8 408)	33.7%	(7 762)	80.0%	(15.6%)
Net Cash from(used) Investing Activities	(24 986)	(1 855)	7.4%	(6 553)	26.2%	(8 408)	33.7%	(7 762)	80.0%	(15.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 425)	63 432	(439.8%)	25 502	(176.8%)	88 934	(616.5%)	14 134	(1 026.7%)	80.4%
Cash/cash equivalents at the year begin:	306	-	-	63 432	20 744.2%	-	-	34 379	-	84.5%
Cash/cash equivalents at the year end:	(14 119)	63 432	(449.3%)	88 934	(629.9%)	88 934	(629.9%)	48 513	365.6%	83.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 446	3.3%	567	1.3%	550	1.3%	41 182	94.1%	43 745	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 028	11.8%	307	3.5%	171	2.0%	7 199	82.7%	8 706	4.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 698	3.9%	3 072	4.4%	749	1.1%	62 915	90.6%	69 434	36.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 109	4.0%	440	1.6%	408	1.5%	25 881	93.0%	27 837	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	990	3.5%	412	1.4%	392	1.4%	26 861	93.7%	28 655	15.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	94	3.0%	35	1.1%	34	1.1%	2 939	94.7%	3 103	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	162	1.8%	78	.9%	78	.9%	8 471	96.4%	8 790	4.6%	-	-	-	-
Total By Income Source	7 527	4.0%	4 911	2.6%	2 384	1.3%	175 447	92.2%	190 269	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	204	1.4%	2 261	15.8%	73	.5%	11 781	82.3%	14 320	7.5%	-	-	-	-
Commercial	1 383	5.5%	421	1.7%	261	1.0%	23 241	91.8%	25 305	13.3%	-	-	-	-
Households	5 940	3.9%	2 229	1.5%	2 049	1.4%	140 426	93.2%	150 644	79.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 527	4.0%	4 911	2.6%	2 384	1.3%	175 447	92.2%	190 269	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 364	2.5%	2 452	2.6%	2 219	2.3%	88 904	92.7%	95 939	78.9%
Bulk Water	90	14.8%	-	-	55	9.1%	460	76.1%	604	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 338	22.1%	126	1.2%	330	3.1%	7 786	73.6%	10 579	8.7%
Auditor-General	334	2.3%	2 066	14.4%	1 419	9.9%	10 558	73.4%	14 377	11.8%
Other	18	41.4%	-	-	23	53.3%	2	5.3%	43	-
Medical Aid deductions	-	-	-	-	-	-	9	100.0%	9	-
Total	5 144	4.2%	4 644	3.8%	4 046	3.3%	107 719	88.6%	121 552	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	527 919	108 657	20,6%	130 476	24,7%	239 133	45,3%	134 934	54,6%	(3,3%)
Exchange Revenue										
Service charges - Electricity	159 927	33 776	21,1%	42 496	26,6%	76 272	47,7%	69 016	89,8%	(38,4%)
Service charges - Water	61 257	7 972	13,0%	14 215	23,2%	22 187	36,2%	12 562	37,4%	13,2%
Service charges - Waste Water Management	22 600	2 700	11,9%	4 324	19,1%	7 024	31,1%	4 268	37,9%	1,3%
Service charges - Waste Management	26 984	3 247	12,0%	5 081	18,8%	8 328	30,9%	4 812	36,0%	5,6%
Sale of Goods and Rendering of Services	4 389	118	2,7%	178	4,1%	296	6,7%	113	5,7%	57,1%
Agency services	98	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 281	9 926	42,6%	14 075	60,5%	24 001	103,1%	5 885	52,5%	139,2%
Interest earned from Current and Non Current Assets	16 933	5 707	33,7%	3 739	22,1%	9 446	55,8%	304	10,4%	1 130,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 308	-	-	-	-	-	-	297	47,5%	(100,0%)
Rental from Fixed Assets	3 549	114	3,2%	593	16,7%	707	19,9%	481	28,1%	23,3%
Licence and permits	4 024	589	14,6%	814	20,2%	1 402	34,9%	870	92,8%	(6,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	577	123	21,3%	168	29,1%	290	50,3%	146	73,6%	14,6%
Non-Exchange Revenue										
Property rates	59 953	9 355	15,6%	14 005	23,4%	23 360	39,0%	10 055	55,0%	39,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	635	1	2%	96	15,1%	97	15,4%	0	,6%	20 066,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 232	31 170	40,4%	25 319	32,8%	56 489	73,1%	25 399	74,7%	(,3%)
Interest	4 585	3 413	74,4%	4 802	104,7%	8 215	179,2%	325	14,1%	1 379,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	446	-	571	-	1 017	-	400	-	42,9%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	60 588	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	564 107	135 798	24,1%	112 837	20,0%	248 635	44,1%	98 636	38,1%	14,4%
Employee related costs	119 328	26 395	22,1%	29 311	24,6%	55 706	46,7%	23 728	46,5%	23,5%
Remuneration of councillors	8 045	1 916	23,8%	1 895	23,6%	3 810	47,4%	2 071	52,0%	(8,5%)
Bulk purchases - electricity	152 145	47 393	31,2%	34 264	22,5%	81 657	53,7%	43 299	60,5%	(20,9%)
Inventory consumed	54 491	13 533	24,8%	15 865	29,1%	29 399	54,0%	13 399	33,8%	18,4%
Debt impairment	42 900	34 950	81,5%	1 292	3,0%	36 242	84,5%	-	-	(100,0%)
Depreciation and amortisation	72 392	-	-	-	-	-	-	-	-	-
Interest	20 653	1 401	6,8%	1 571	7,6%	2 972	14,4%	1 271	14,2%	23,6%
Contracted services	45 075	6 906	15,3%	21 843	48,5%	28 749	63,8%	7 525	63,2%	190,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	-	-	-	-	-	-	-	-	-
Operational costs	37 828	3 304	8,7%	6 796	18,0%	10 100	26,7%	7 342	39,3%	(7,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	10 152	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 188)	(27 141)	-	17 639	-	(9 502)	-	36 298	-	-
Transfers and subsidies - capital (monetary allocations)	22 696	3 094	13,6%	7 821	34,5%	10 915	48,1%	5 922	22,5%	32,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 492)	(24 048)		25 460		1 412		42 219		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(13 492)	(24 048)		25 460		1 412		42 219		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 492)	(24 048)		25 460		1 412		42 219		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 492)	(24 048)		25 460		1 412		42 219		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	77 642	5 400	7,0%	8 493	10,9%	13 893	17,9%	8 696	31,7%	(2,3%)
National Government	47 139	2 690	5,7%	8 471	18,0%	11 161	23,7%	5 809	22,9%	45,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 139	2 690	5,7%	8 471	18,0%	11 161	23,7%	5 809	22,9%	45,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 503	2 709	8,9%	22	,1%	2 732	9,0%	2 886	160,3%	(99,2%)
Capital Expenditure Functional	77 642	5 400	7,0%	8 493	10,9%	13 893	17,9%	8 696	31,7%	(2,3%)
Municipal governance and administration	1 050	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 050	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 063	37	,4%	22	,2%	60	,7%	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 063	37	,4%	22	,2%	60	,7%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	67 529	5 362	7,9%	8 471	12,5%	13 833	20,5%	8 696	33,9%	(2,6%)
Energy sources	4 517	-	-	-	-	-	-	-	-	-
Water Management	9 695	-	-	-	-	-	-	-	-	-
Waste Water Management	53 317	5 362	10,1%	8 471	15,9%	13 833	25,9%	8 696	33,9%	(2,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	493 840	242 032	49,0%	252 095	51,0%	494 127	100,1%	154 623	91,1%	63,0%
Property rates	47 117	6	-	8	-	14	-	73 439	245,9%	(100,0%)
Service charges	236 208	9 473	4,0%	16 075	6,8%	25 548	10,8%	467 336	431,9%	(96,6%)

Other revenue	70 374	9 630	13.7%	1 339	1.9%	10 970	15.6%	(626 732)	(33 775.0%)	(100.2%)
Transfers and Subsidies - Operational	77 232	216 399	280.2%	228 071	295.3%	444 470	575.5%	186 257	773.1%	22.4%
Transfers and Subsidies - Capital	22 696	6 426	28.3%	6 574	29.0%	13 000	57.3%	53 970	338.0%	(87.8%)
Interest	40 213	98	.2%	28	.1%	126	.3%	354	12.5%	(92.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(529 180)	(146 276)	27.6%	(177 156)	33.5%	(323 432)	61.1%	(72 132)	45.3%	145.6%
Suppliers and employees	(508 527)	(146 276)	28.8%	(177 156)	34.8%	(323 432)	63.6%	(72 132)	47.7%	145.6%
Finance charges	(20 653)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(35 340)	95 756	(271.0%)	74 939	(212.1%)	170 695	(483.0%)	82 491	692.9%	(9.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(89 289)	(6 287)	7.0%	(9 099)	10.2%	(15 386)	17.2%	(10 252)	37.4%	(11.2%)
Capital assets	(89 289)	(6 287)	7.0%	(9 099)	10.2%	(15 386)	17.2%	(10 252)	37.4%	(11.2%)
Net Cash from/(used) Investing Activities	(89 289)	(6 287)	7.0%	(9 099)	10.2%	(15 386)	17.2%	(10 252)	37.4%	(11.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	4 979	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	4 979	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	4 979	-	(100.0%)
Net Increase/(Decrease) in cash held	(124 628)	89 469	(71.8%)	65 840	(52.8%)	155 309	(124.6%)	77 218	(11 080.3%)	(14.7%)
Cash/cash equivalents at the year begin:	253 877	-	-	89 469	35.2%	-	-	149 877	-	(40.3%)
Cash/cash equivalents at the year end:	129 249	89 469	69.2%	155 309	120.2%	155 309	120.2%	227 092	8 761.6%	(31.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 425	6.5%	5 422	3.1%	3 861	2.2%	154 658	88.2%	175 366	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 782	25.3%	3 786	5.4%	2 259	3.2%	46 544	66.1%	70 370	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 316	8.3%	3 801	3.4%	2 906	2.6%	95 895	85.7%	111 917	22.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 322	7.9%	1 433	3.4%	1 031	2.4%	36 410	86.3%	42 196	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 865	6.1%	2 261	2.8%	1 652	2.1%	71 407	89.1%	80 184	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	.7%	8	1.0%	2	.3%	746	97.9%	762	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 474)	(49.2%)	239	1.8%	120	.9%	19 280	146.5%	13 165	2.7%	-	-	-	-
Total By Income Source	40 242	8.1%	16 950	3.4%	11 830	2.4%	424 940	86.0%	493 961	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 473	9.8%	828	5.5%	800	5.3%	11 950	79.4%	15 051	3.0%	-	-	-	-
Commercial	12 380	15.0%	3 661	4.4%	1 693	2.0%	64 966	78.6%	82 700	16.7%	-	-	-	-
Households	26 388	6.7%	12 461	3.1%	9 337	2.4%	348 024	87.8%	396 210	80.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 242	8.1%	16 950	3.4%	11 830	2.4%	424 940	86.0%	493 961	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 796	5.4%	-	-	4	-	226 072	94.6%	238 871	47.1%
Bulk Water	-	-	-	-	-	-	225 737	100.0%	225 737	44.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 163	10.9%	5 501	14.4%	4 933	12.9%	23 721	61.9%	38 317	7.6%
Auditor-General	313	8.7%	2 135	59.6%	-	-	1 131	31.6%	3 579	.7%
Other	2	18.7%	-	-	-	-	7	81.3%	8	-
Medical Aid deductions	615	100.0%	-	-	-	-	-	-	615	.1%
Total	17 888	3.5%	7 636	1.5%	4 937	1.0%	476 667	94.0%	507 127	100.0%

Contact Details

Municipal Manager	Adv D Malan	027 718 8100
Chief Financial Officer	Mr Henri Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26									Q2 of 2024/25 to Q2 of 2025/26
	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	85 045	30 858	36,3%	22 806	26,8%	53 663	63,1%	22 625	38,2%	,8%
Exchange Revenue										
Service charges - Electricity	10 564	1 495	14,2%	2 229	21,1%	3 724	35,3%	2 825	39,4%	(21,1%)
Service charges - Water	2 641	620	23,5%	675	25,6%	1 295	49,0%	907	78,8%	(25,6%)
Service charges - Waste Water Management	1 574	588	37,4%	584	37,1%	1 172	74,5%	518	68,1%	12,8%
Service charges - Waste Management	1 713	529	30,9%	535	31,2%	1 064	62,1%	457	55,6%	17,0%
Sale of Goods and Rendering of Services	40	6	15,4%	9	22,9%	15	38,3%	21	123,7%	(57,7%)
Agency services	1 062	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 599	3 246	49,2%	3 179	48,2%	6 424	97,4%	699	34,5%	355,0%
Interest earned from Current and Non Current Assets	450	9	1,9%	-	-	9	1,9%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	241	47	19,6%	66	27,3%	113	46,9%	57	45,4%	15,8%
Licence and permits	1	2	396,8%	3	532,3%	5	929,1%	1	358,2%	97,0%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 324	0	-	0	-	0	-	0	-	20 600,0%
Non-Exchange Revenue										
Property rates	13 077	9 952	76,1%	2 911	22,3%	12 864	98,4%	1 866	66,6%	56,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 539	14 354	37,2%	12 604	32,7%	26 958	69,9%	14 152	36,1%	(10,9%)
Interest	5 163	-	-	-	-	-	-	1 065	(15,0%)	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	66	9	14,1%	11	17,0%	21	31,2%	58	142,9%	(80,4%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	108 448	22 129	20,4%	18 449	17,0%	40 578	37,4%	23 036	31,4%	(19,9%)
Employee related costs	35 054	8 753	25,0%	8 478	24,2%	17 230	49,2%	8 012	50,6%	5,8%
Remuneration of councillors	4 654	1 238	26,6%	1 266	27,2%	2 504	53,8%	1 474	53,3%	(14,1%)
Bulk purchases - electricity	15 573	9 338	60,0%	5 428	34,9%	14 766	94,8%	1 205	12,6%	350,3%
Inventory consumed	2 377	763	32,1%	674	28,3%	1 437	60,5%	432	19,9%	56,1%
Debt impairment	11 966	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	19 452	-	-	-	-	-	-	10 175	50,0%	(100,0%)
Interest	897	80	8,9%	693	77,3%	773	86,2%	-	-	(100,0%)
Contracted services	4 230	149	3,5%	453	10,7%	602	14,2%	268	6,9%	69,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	14 244	1 808	12,7%	1 458	10,2%	3 265	22,9%	1 471	34,4%	(,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 403)	8 728	-	4 357	-	13 085	-	(411)	-	-
Transfers and subsidies - capital (monetary allocations)	8 179	-	-	2 715	33,2%	2 715	33,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 224)	8 728		7 072		15 800		(411)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(15 224)	8 728		7 072		15 800		(411)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 224)	8 728		7 072		15 800		(411)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 224)	8 728		7 072		15 800		(411)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	9 687	222	2,3%	89	,9%	311	3,2%	-	-	(100,0%)
National Government	8 570	127	1,5%	35	,4%	162	1,9%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 570	127	1,5%	35	,4%	162	1,9%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 117	95	8,5%	53	4,8%	148	13,3%	-	-	(100,0%)
Capital Expenditure Functional	9 687	222	2,3%	89	,9%	311	3,2%	-	-	(100,0%)
Municipal governance and administration	1 117	95	8,5%	39	3,5%	134	12,0%	-	-	(100,0%)
Executive and Council	33	87	260,8%	39	117,1%	126	377,9%	-	-	(100,0%)
Finance and administration	1 084	8	,7%	-	-	8	,7%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 952	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 952	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 618	127	2,3%	50	,9%	177	3,1%	-	-	(100,0%)
Energy sources	175	-	-	-	-	-	-	-	-	-
Water Management	4 518	127	2,8%	50	1,1%	177	3,9%	-	-	(100,0%)
Waste Water Management	925	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	71 540	17 695	24,7%	14 380	20,1%	32 076	44,8%	22 868	53,0%	(37,1%)
Property rates	6 541	1 253	19,2%	1 408	21,5%	2 661	40,7%	1 382	26,3%	1,9%
Service charges	8 907	1 741	19,5%	2 443	27,4%	4 183	47,0%	3 083	41,1%	(20,8%)

Other revenue	4 669	263	5,6%	(72)	(1,5%)	191	4,1%	157	(360,6%)	(145,8%)
Transfers and Subsidies - Operational	38 539	14 356	37,3%	10 512	27,3%	24 869	64,5%	14 154	72,1%	(25,7%)
Transfers and Subsidies - Capital	8 179	-	-	-	-	-	-	3 950	61,1%	(100,0%)
Interest	4 705	83	1,8%	88	1,9%	171	3,6%	143	-	(38,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(74 930)	(27 516)	36,7%	(23 182)	30,9%	(50 698)	67,7%	(31 545)	62,5%	(26,5%)
Suppliers and employees	(74 930)	(27 516)	36,7%	(23 182)	30,9%	(50 698)	67,7%	(31 545)	65,2%	(26,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(3 390)	(9 820)	289,7%	(8 802)	259,7%	(18 622)	549,3%	(8 677)	602,7%	1,4%
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	(9 687)	(255)	2,6%	(86)	,9%	(341)	3,5%	-	-	(100,0%)
Capital assets	(9 687)	(255)	2,6%	(86)	,9%	(341)	3,5%	-	-	(100,0%)
Net Cash from(used) Investing Activities	(9 687)	(255)	2,6%	(86)	,9%	(341)	3,5%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	5	-	-	-	5	-	5	,2%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5	-	-	-	5	-	5	57,1%	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	5	-	-	-	5	-	5	,2%	(100,0%)
Net Increase/(Decrease) in cash held	(13 077)	(10 070)	77,0%	(8 888)	68,0%	(18 958)	145,0%	(8 672)	107,3%	2,5%
Cash/cash equivalents at the year begin:	8 255	(5 777)	(70,0%)	(9 165)	(111,0%)	(5 777)	(70,0%)	1 929	(54,1%)	(575,2%)
Cash/cash equivalents at the year end:	(4 821)	(9 165)	190,1%	(18 053)	374,4%	(18 053)	374,4%	(6 744)	88,1%	167,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	-	305	1,1%	317	1,2%	26 904	97,7%	27 533	13,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	233	2,9%	276	3,4%	264	3,3%	7 336	90,5%	8 109	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	850	1,5%	900	1,5%	847	1,4%	55 849	95,6%	58 446	29,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	200	2,3%	195	2,2%	179	2,0%	8 152	93,4%	8 726	4,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	177	1,4%	195	1,5%	187	1,4%	12 510	95,7%	13 068	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 049	1,4%	1 122	1,5%	1 041	1,4%	69 890	95,6%	73 101	36,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 250)	(24,6%)	-	-	2	-	11 384	124,6%	9 136	4,6%	-	-	-	-
Total By Income Source	264	,1%	2 993	1,5%	2 837	1,4%	192 024	96,9%	198 119	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	244	1,6%	255	1,7%	222	1,4%	14 693	95,3%	15 414	7,8%	-	-	-	-
Commercial	877	1,3%	916	1,4%	862	1,3%	64 932	96,1%	67 587	34,1%	-	-	-	-
Households	862	,8%	1 790	1,6%	1 723	1,6%	106 663	96,1%	111 038	56,0%	-	-	-	-
Other	(1 719)	(42,1%)	32	,8%	30	,7%	5 737	140,6%	4 080	2,1%	-	-	-	-
Total By Customer Group	264	,1%	2 993	1,5%	2 837	1,4%	192 024	96,9%	198 119	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 623	45,3%	-	-	-	-	10 426	54,7%	19 049	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4	100,0%	4	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 623	45,3%	-	-	-	-	10 430	54,7%	19 053	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	165 528	30 770	18,6%	31 753	19,2%	62 523	37,8%	16 228	38,1%	95,7%
Exchange Revenue										
Service charges - Electricity	47 234	8 074	17,1%	8 465	17,9%	16 539	35,0%	8 858	43,5%	(4,4%)
Service charges - Water	12 784	2 093	16,4%	3 191	25,0%	5 283	41,3%	3 567	61,8%	(10,5%)
Service charges - Waste Water Management	7 109	1 246	17,5%	1 725	24,3%	2 971	41,8%	2 599	79,0%	(33,6%)
Service charges - Waste Management	7 209	1 222	17,0%	1 661	23,0%	2 883	40,0%	2 566	78,3%	(35,3%)
Sale of Goods and Rendering of Services	321	40	12,6%	73	22,7%	113	35,3%	114	56,4%	(35,9%)
Agency services	234	56	24,0%	(4)	(1,7%)	52	22,4%	(16)	(16,5%)	(75,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 853	476	25,7%	430	23,2%	906	48,9%	440	55,2%	(2,3%)
Interest earned from Current and Non Current Assets	2 209	234	10,6%	111	5,0%	346	15,7%	1 134	58,6%	(90,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	283	71	25,3%	116	41,0%	187	66,2%	69	52,9%	68,2%
Licence and permits	383	298	77,9%	1	,2%	299	78,1%	1	62,7%	(37,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 317	9	,2%	6	,1%	15	,3%	4	,2%	51,5%
Non-Exchange Revenue										
Property rates	36 740	(1)	-	(50)	(,1%)	(51)	(,1%)	-	97,2%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33	-	-	1	1,8%	1	1,8%	0	5,7%	104,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	43 071	16 271	37,8%	14 933	34,7%	31 204	72,4%	(3 108)	(13,9%)	(680,5%)
Interest	1 242	680	54,8%	1 093	88,0%	1 773	142,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	509	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	174 509	22 493	12,9%	35 328	20,2%	57 821	33,1%	33 132	40,8%	6,6%
Employee related costs	58 316	8 871	15,2%	14 554	25,0%	23 425	40,2%	14 963	44,0%	(2,7%)
Remuneration of councillors	6 100	866	14,2%	1 519	24,9%	2 385	39,1%	1 314	42,7%	15,6%
Bulk purchases - electricity	32 131	6 660	20,7%	7 373	22,9%	14 034	43,7%	8 327	57,1%	(11,4%)
Inventory consumed	505	472	93,5%	1 526	302,1%	1 998	395,6%	691	42,0%	120,8%
Debt impairment	11 697	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 091	-	-	-	-	-	-	-	-	-
Interest	2 309	0	-	-	-	0	-	-	-	-
Contracted services	22 028	3 506	15,9%	4 790	21,7%	8 297	37,7%	5 393	69,4%	(11,2%)
Transfers and subsidies	500	114	22,7%	85	17,1%	199	39,8%	25	-	248,7%
Irrecoverable debts written off	6 376	136	2,1%	543	8,5%	679	10,6%	-	-	(100,0%)
Operational costs	15 425	1 866	12,1%	4 938	32,0%	6 804	44,1%	2 419	35,8%	104,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 029	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 980)	8 277	-	(3 576)	-	4 701	-	(16 904)	-	-
Transfers and subsidies - capital (monetary allocations)	21 929	3 403	15,5%	6 800	31,0%	10 204	46,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 949	11 680		3 225		14 905		(16 904)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 949	11 680		3 225		14 905		(16 904)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 949	11 680		3 225		14 905		(16 904)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 949	11 680		3 225		14 905		(16 904)		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	20 392	2 128	10,4%	5 463	26,8%	7 591	37,2%	43 589	62,5%	(87,5%)
National Government	18 513	2 082	11,2%	5 427	29,3%	7 509	40,6%	42 196	66,0%	(87,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 513	2 082	11,2%	5 427	29,3%	7 509	40,6%	42 196	66,0%	(87,1%)
Borrowing	600	-	-	-	-	-	-	-	-	-
Internally generated funds	1 279	47	3,6%	36	2,8%	83	6,5%	1 392	15,7%	(97,4%)
Capital Expenditure Functional	20 392	2 128	10,4%	5 463	26,8%	7 591	37,2%	43 589	62,5%	(87,5%)
Municipal governance and administration	1 206	47	3,9%	36	3,0%	83	6,9%	103	38,1%	(65,1%)
Executive and Council	600	-	-	-	-	-	-	-	-	-
Finance and administration	606	47	7,7%	36	6,0%	83	13,6%	35	34,5%	2,0%
Internal audit	-	-	-	-	-	-	-	68	45,3%	(100,0%)
Community and Public Safety	9 888	1 478	14,9%	4 859	49,1%	6 337	64,1%	-	-	(100,0%)
Community and Social Services	500	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 388	1 478	15,7%	4 859	51,8%	6 337	67,5%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	1 006	13,4%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	1 006	13,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 298	604	6,5%	568	6,1%	1 172	12,6%	42 479	65,5%	(98,7%)
Energy sources	1 299	364	28,0%	367	28,2%	731	56,3%	1 067	18,2%	(65,6%)
Water Management	173	-	-	-	-	-	-	37 196	78,3%	(100,0%)
Waste Water Management	7 826	240	3,1%	201	2,6%	441	5,6%	4 216	23,6%	(95,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	183 675	47 089	25,6%	43 039	23,4%	90 128	49,1%	165 313	126,3%	(74,0%)	
Property rates	34 786	3 703	10,6%	5 998	17,2%	9 701	27,9%	2 937	37,2%	104,2%	
Service charges	75 686	15 181	20,1%	12 040	15,9%	27 221	36,0%	14 655	45,9%	(17,8%)	

Other revenue	5 994	2 516	42.0%	7 111	118.6%	9 626	160.6%	62 189	2 988.0%	(88.6%)
Transfers and Subsidies - Operational	43 071	18 033	41.9%	13 967	32.4%	32 000	74.3%	10 231	40.0%	36.5%
Transfers and Subsidies - Capital	21 929	7 423	33.9%	3 812	17.4%	11 235	51.2%	74 243	98.3%	(94.9%)
Interest	2 209	234	10.6%	111	5.0%	346	15.7%	1 058	50.3%	(89.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(156 507)	(36 688)	23.4%	(43 322)	27.7%	(80 010)	51.1%	(129 441)	239.5%	(66.5%)
Suppliers and employees	(156 342)	(36 688)	23.5%	(43 322)	27.7%	(80 010)	51.2%	(129 441)	239.7%	(66.5%)
Finance charges	(165)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	27 168	10 401	38.3%	(283)	(1.0%)	10 118	37.2%	35 872	28.4%	(100.8%)
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	(23 451)	(2 128)	9.1%	(5 463)	23.3%	(7 591)	32.4%	(43 589)	62.5%	(87.5%)
Capital assets	(23 451)	(2 128)	9.1%	(5 463)	23.3%	(7 591)	32.4%	(43 589)	62.5%	(87.5%)
Net Cash from(used) Investing Activities	(23 451)	(2 128)	9.1%	(5 463)	23.3%	(7 591)	32.4%	(43 589)	62.5%	(87.5%)
Cash Flow from Financing Activities										
Receipts	-	18	-	12	-	29	-	26	-	(54.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	18	-	12	-	29	-	26	-	(54.3%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	18	-	12	-	29	-	26	-	(54.3%)
Net Increase/(Decrease) in cash held	3 717	8 291	223.0%	(5 734)	(154.3%)	2 556	68.8%	(7 691)	(3 628.4%)	(25.4%)
Cash/cash equivalents at the year begin:	6 791	3 504	51.6%	11 047	162.7%	3 504	51.6%	(22 930)	2 618.9%	(148.2%)
Cash/cash equivalents at the year end:	10 509	11 047	105.1%	5 313	50.6%	5 313	50.6%	(30 621)	(539.5%)	(117.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 159	3.7%	854	2.7%	766	2.5%	28 329	91.1%	31 108	22.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 790	16.0%	929	8.3%	739	6.6%	7 705	69.0%	11 164	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 405	3.4%	793	1.9%	627	1.5%	38 377	93.1%	41 202	29.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	610	4.2%	446	3.0%	428	2.9%	13 201	89.9%	14 685	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	655	3.1%	465	2.2%	438	2.1%	19 356	92.6%	20 914	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	523	3.0%	522	3.0%	532	3.1%	15 672	90.9%	17 249	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	1.4%	21	1.4%	14	.9%	1 489	96.3%	1 546	1.1%	-	-	-	-
Total By Income Source	6 164	4.5%	4 029	2.9%	3 545	2.6%	124 129	90.0%	137 866	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	605	9.4%	599	9.3%	514	8.0%	4 731	73.4%	6 448	4.7%	-	-	-	-
Commercial	1 546	15.3%	610	6.0%	444	4.4%	7 508	74.3%	10 108	7.3%	-	-	-	-
Households	4 014	3.3%	2 820	2.3%	2 587	2.1%	111 890	92.2%	121 311	88.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 164	4.5%	4 029	2.9%	3 545	2.6%	124 129	90.0%	137 866	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	186	3.3%	1 735	31.0%	1 643	29.4%	2 031	36.3%	5 595	15.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	835	84.4%	21	2.1%	133	13.5%	0	-	969	2.7%
Auditor-General	2 289	44.6%	1 381	26.9%	1 082	21.1%	380	7.4%	5 132	13.9%
Other	124	.5%	146	.6%	65	.3%	24 987	98.7%	25 322	68.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 434	9.3%	3 282	8.9%	2 925	7.9%	27 398	74.0%	37 038	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	88 337	27 274	30,9%	10 317	11,7%	37 591	42,6%	17 372	53,3%	(40,6%)
Exchange Revenue										
Service charges - Electricity	16 312	4 335	26,6%	3 848	23,6%	8 183	50,2%	3 937	55,4%	(2,2%)
Service charges - Water	4 280	1 324	30,9%	1 084	25,3%	2 408	56,2%	1 128	54,1%	(3,9%)
Service charges - Waste Water Management	3 826	962	25,1%	970	25,4%	1 932	50,5%	846	47,8%	14,7%
Service charges - Waste Management	2 953	753	25,5%	709	24,0%	1 462	49,5%	652	47,6%	8,8%
Sale of Goods and Rendering of Services	138	53	38,6%	41	29,4%	94	68,0%	67	68,0%	(39,2%)
Agency services	71	25	35,8%	19	27,4%	45	63,2%	14	21,0%	36,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 462	840	24,3%	862	24,9%	1 702	49,2%	814	49,1%	5,8%
Interest earned from Current and Non Current Assets	1 852	388	20,9%	-	-	388	20,9%	533	93,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	551	177	32,0%	288	52,3%	465	84,3%	145	55,6%	99,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 787	89	5,0%	12	7%	101	5,6%	187	36,8%	(93,6%)
Non-Exchange Revenue										
Property rates	8 143	2 569	31,6%	1 805	22,2%	4 374	53,7%	1 703	53,4%	6,0%
Surcharges and Taxes	2 924	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	0	1,0%	0	1%	0	1,2%	0	1,4%	(71,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 205	15 523	37,7%	452	1,1%	15 975	38,8%	7 145	56,6%	(93,7%)
Interest	819	237	28,9%	226	27,6%	462	56,5%	201	50,6%	12,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	88 329	16 796	19,0%	18 707	21,2%	35 504	40,2%	19 229	45,0%	(2,7%)
Employee related costs	41 191	7 053	17,1%	9 632	23,4%	16 686	40,5%	8 191	47,1%	17,6%
Remuneration of councillors	5 663	1 194	21,1%	1 257	22,2%	2 451	43,3%	1 433	50,1%	(12,2%)
Bulk purchases - electricity	15 309	3 232	21,1%	3 299	21,5%	6 531	42,7%	2 671	47,9%	23,5%
Inventory consumed	2 358	264	11,2%	569	24,1%	833	35,3%	558	27,4%	2,0%
Debt impairment	2 150	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 462	-	-	-	-	-	-	-	-	-
Interest	104	5	5,0%	9	8,9%	14	13,9%	9	17,6%	4,9%
Contracted services	8 654	1 495	17,3%	2 343	27,1%	3 838	44,3%	1 700	40,5%	37,8%
Transfers and subsidies	525	2	4%	8	1,5%	10	2,0%	-	7,2%	(100,0%)
Irrecoverable debts written off	26	329	1 260,4%	102	390,7%	431	1 651,1%	249	1 675,1%	(59,1%)
Operational costs	10 888	3 222	29,6%	1 488	13,7%	4 710	43,3%	4 418	64,1%	(66,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7	10 478	-	(8 390)	-	2 088	-	(1 858)	-	-
Transfers and subsidies - capital (monetary allocations)	40 728	348	9%	29 891	73,4%	30 239	74,2%	6 303	28,5%	374,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 735	10 826		21 501		32 327		4 446		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 735	10 826		21 501		32 327		4 446		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 735	10 826		21 501		32 327		4 446		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 735	10 826		21 501		32 327		4 446		

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	44 447	10 490	23,6%	16 881	38,0%	27 371	61,6%	3 894	29,5%	333,5%	
National Government	40 347	10 368	25,7%	15 631	38,7%	25 999	64,4%	2 930	27,2%	433,5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	40 347	10 368	25,7%	15 631	38,7%	25 999	64,4%	2 930	27,2%	433,5%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	4 100	122	3,0%	1 250	30,5%	1 372	33,5%	964	109,7%	29,7%	
Capital Expenditure Functional	44 447	10 490	23,6%	16 881	38,0%	27 371	61,6%	3 894	29,5%	333,5%	
Municipal governance and administration	300	122	40,6%	-	-	122	40,6%	964	271,3%	(100,0%)	
Executive and Council	100	48	48,0%	-	-	48	48,0%	-	-	-	
Finance and administration	200	74	36,9%	-	-	74	36,9%	964	1 673,0%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	2 600	-	-	50	1,9%	50	1,9%	-	-	(100,0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	2 600	-	-	50	1,9%	50	1,9%	-	-	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	41 547	10 368	25,0%	16 831	40,5%	27 199	65,5%	2 930	27,1%	474,4%	
Energy sources	1 500	534	35,6%	96	6,4%	630	42,0%	105	3,8%	(8,7%)	
Water Management	30 000	9 834	32,8%	10 914	36,4%	20 747	69,2%	2 825	42,1%	286,3%	
Waste Water Management	8 847	-	-	4 621	52,2%	4 621	52,2%	-	-	(100,0%)	
Waste Management	1 200	-	-	1 200	100,0%	1 200	100,0%	-	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	130 734	32 577	24,9%	21 282	16,3%	53 860	41,2%	33 175	47,9%	(35,8%)
Property rates	5 318	1 160	21,8%	1 225	23,0%	2 385	44,8%	7 527	322,4%	(83,7%)
Service charges	27 360	(6 452)	(23,6%)	4 826	17,6%	(1 626)	(5,9%)	(81 551)	(1 107,8%)	(105,9%)

Other revenue	14 583	641	4,4%	744	5,1%	1 385	9,5%	3 775	63,2%	(80,3%)
Transfers and Subsidies - Operational	41 547	20 301	48,9%	4 786	11,5%	25 087	60,4%	40 384	406,8%	(88,1%)
Transfers and Subsidies - Capital	40 728	16 294	40,0%	9 000	22,1%	25 294	62,1%	63 000	460,1%	(85,7%)
Interest	1 199	633	52,8%	702	58,5%	1 335	111,4%	39	4,0%	1 689,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(85 894)	(16 067)	18,7%	(24 310)	28,3%	(40 377)	47,0%	(7 042)	8,3%	245,2%
Suppliers and employees	(85 790)	(16 067)	18,7%	(24 310)	28,3%	(40 377)	47,1%	(7 042)	8,3%	245,2%
Finance charges	(104)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	44 841	16 510	36,8%	(3 028)	(6,8%)	13 482	30,1%	26 133	150,9%	(111,6%)
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	(44 447)	(12 059)	27,1%	(19 398)	43,6%	(31 457)	70,8%	(4 330)	11,9%	348,0%
Capital assets	(44 447)	(12 059)	27,1%	(19 398)	43,6%	(31 457)	70,8%	(4 330)	11,9%	348,0%
Net Cash from(used) Investing Activities	(44 447)	(12 059)	27,1%	(19 398)	43,6%	(31 457)	70,8%	(4 330)	11,9%	348,0%
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	394	4 451	1 131,0%	(22 426)	(5 698,1%)	(17 975)	(4 567,1%)	21 803	(952,1%)	(202,9%)
Cash/cash equivalents at the year begin:	15 897	-	-	4 451	28,0%	-	-	22 805	-	(80,5%)
Cash/cash equivalents at the year end:	16 291	4 451	27,3%	(17 975)	(110,3%)	(17 975)	(110,3%)	44 608	479,2%	(140,3%)

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	936	5,5%	652	3,8%	291	1,7%	15 287	89,1%	17 166	25,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	962	17,4%	220	4,0%	138	2,5%	4 199	76,1%	5 519	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 011	6,6%	313	2,0%	293	1,9%	13 813	89,5%	15 429	23,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	704	4,7%	682	4,6%	264	1,8%	13 198	88,9%	14 848	22,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	535	4,4%	353	2,9%	232	1,9%	11 155	90,9%	12 275	18,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	196	25,9%	13	1,7%	7	1,0%	541	71,4%	758	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47	12,9%	21	5,8%	15	4,0%	284	77,4%	367	6%	-	-	-	-
Total By Income Source	4 391	6,6%	2 253	3,4%	1 240	1,9%	58 478	88,1%	66 362	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 186	5,8%	989	4,9%	404	2,0%	17 709	87,3%	20 288	30,6%	-	-	-	-
Commercial	804	22,4%	107	3,0%	49	1,4%	2 631	73,3%	3 591	5,4%	-	-	-	-
Households	2 140	5,2%	1 048	2,6%	748	1,8%	37 142	90,4%	41 077	61,9%	-	-	-	-
Other	261	18,6%	110	7,8%	39	2,8%	995	70,8%	1 405	2,1%	-	-	-	-
Total By Customer Group	4 391	6,6%	2 253	3,4%	1 240	1,9%	58 478	88,1%	66 362	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	138	3,7%	576	15,5%	-	-	3 007	80,8%	3 721	75,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	132	11,1%	-	-	1	-	1 061	88,9%	1 194	24,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	271	5,5%	576	11,7%	1	-	4 069	82,8%	4 916	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	90 616	20 941	23,1%	9 112	10,1%	30 054	33,2%	11 678	33,5%	(22,0%)
Exchange Revenue										
Service charges - Electricity	18 309	3 237	17,7%	2 295	12,5%	5 531	30,2%	3 594	37,6%	(36,1%)
Service charges - Water	10 352	1 798	17,4%	2 032	19,6%	3 830	37,0%	2 920	45,2%	(30,4%)
Service charges - Waste Water Management	3 092	700	22,6%	762	24,6%	1 462	47,3%	883	70,7%	(13,8%)
Service charges - Waste Management	2 346	655	27,9%	656	28,0%	1 311	55,9%	794	54,2%	(17,4%)
Sale of Goods and Rendering of Services	44	9	21,6%	10	22,3%	19	43,8%	6	43,2%	51,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 301	2 499	30,1%	2 689	32,4%	5 188	62,5%	3 320	64,5%	(19,0%)
Interest earned from Current and Non Current Assets	500	23	4,6%	43	8,6%	66	13,2%	3	4,0%	1 533,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	508	101	19,8%	115	22,6%	215	42,4%	114	34,4%	4%
Licence and permits	114	6	5,6%	8	7,2%	14	12,7%	8	16,0%	2,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	121	1	,9%	1	,5%	2	1,4%	0	,7%	895,2%
Non-Exchange Revenue										
Property rates	10 497	11 390	108,5%	-	-	11 390	108,5%	(910)	82,3%	(100,0%)
Surcharges and Taxes	-	11	-	12	-	22	-	9	-	27,1%
Fines, penalties and forfeits	33	-	-	-	-	-	-	-	-	-
Licences or permits	33	5	14,0%	1	2,8%	5	16,8%	21	71,6%	(95,5%)
Transfer and subsidies - Operational	36 366	506	1,4%	490	1,3%	997	2,7%	915	4,1%	(46,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	106 143	16 293	15,4%	16 537	15,6%	32 830	30,9%	15 476	31,1%	6,9%
Employee related costs	39 800	8 228	20,7%	8 075	20,3%	16 303	41,0%	8 037	39,9%	5%
Remuneration of councillors	5 257	1 283	24,4%	1 276	24,3%	2 559	48,7%	1 741	72,1%	(26,7%)
Bulk purchases - electricity	15 957	4 817	30,2%	3 345	21,0%	8 162	51,2%	3 062	57,5%	9,2%
Inventory consumed	8 278	14	,2%	90	1,1%	105	1,3%	185	3,1%	(51,2%)
Debt impairment	9 962	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 204	-	-	-	-	-	-	-	-	-
Interest	2 452	394	16,1%	566	23,1%	960	39,1%	(114)	7,2%	(597,5%)
Contracted services	4 416	418	9,5%	888	20,1%	1 306	29,6%	643	25,9%	38,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	13 818	1 139	8,2%	2 296	16,6%	3 435	24,9%	1 921	26,2%	19,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 528)	4 648	-	(7 425)	-	(2 777)	-	(3 798)	-	-
Transfers and subsidies - capital (monetary allocations)	28 429	-	-	9 514	33,5%	9 514	33,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 901	4 648		2 089		6 737		(3 798)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 901	4 648		2 089		6 737		(3 798)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 901	4 648		2 089		6 737		(3 798)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 901	4 648		2 089		6 737		(3 798)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	27 196	1 679	6,2%	7 216	26,5%	8 895	32,7%	8 275	88,0%	(12,8%)
National Government	26 946	1 678	6,2%	7 111	26,4%	8 789	32,6%	8 260	89,7%	(13,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 946	1 678	6,2%	7 111	26,4%	8 789	32,6%	8 260	89,7%	(13,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	1	,6%	105	41,9%	106	42,5%	15	12,1%	580,2%
Capital Expenditure Functional	28 196	1 679	6,0%	7 216	25,6%	8 895	31,5%	8 275	88,0%	(12,8%)
Municipal governance and administration	1 250	1	,1%	105	8,4%	106	8,5%	15	12,1%	580,2%
Executive and Council	250	1	,6%	105	41,9%	106	42,5%	15	12,1%	580,2%
Finance and administration	1 000	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 946	1 678	6,2%	7 111	26,4%	8 789	32,6%	8 260	89,7%	(13,9%)
Energy sources	8 499	-	-	516	6,1%	516	6,1%	397	26,8%	30,1%
Water Management	18 447	1 678	9,1%	6 595	35,8%	8 273	44,8%	7 863	97,3%	(16,1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	73 220	10 061	13,7%	4 663	6,4%	14 724	20,1%	15 114	32,9%	(69,1%)
Property rates	6 928	21 394	308,8%	1 058	15,3%	22 451	324,1%	27 550	434,4%	(96,2%)
Service charges	27 872	2 573	9,2%	2 442	8,8%	5 014	18,0%	3 596	33,3%	(32,1%)

Other revenue	(14 210)	(13 905)	97,9%	1 164	(8,2%)	(12 741)	89,7%	(17 397)	(300,3%)	(106,7%)
Transfers and Subsidies - Operational	42 393	-	-	-	-	-	-	-	6,9%	-
Transfers and Subsidies - Capital	9 737	-	-	-	-	-	-	1 365	51,9%	(100,0%)
Interest	500	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(86 577)	(35 212)	40,7%	(22 116)	25,5%	(57 329)	66,2%	(25 595)	63,5%	(13,6%)
Suppliers and employees	(84 126)	(35 212)	41,9%	(22 116)	26,3%	(57 329)	68,1%	(25 595)	65,4%	(13,6%)
Finance charges	(2 452)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(13 357)	(25 151)	188,3%	(17 453)	130,7%	(42 605)	319,0%	(10 481)	1 591,7%	66,5%
Cash Flow from Investing Activities										
Receipts	114	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	114	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 196)	(1 931)	7,1%	(8 299)	30,5%	(10 230)	37,6%	(8 275)	88,0%	3%
Capital assets	(27 196)	(1 931)	7,1%	(8 299)	30,5%	(10 230)	37,6%	(8 275)	88,0%	3%
Net Cash from/(used) Investing Activities	(27 082)	(1 931)	7,1%	(8 299)	30,6%	(10 230)	37,8%	(8 275)	88,0%	3%
Cash Flow from Financing Activities										
Receipts	-	(1)	-	(1)	-	(2)	-	8	27,4%	(111,5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	(1)	-	(2)	-	8	27,4%	(111,5%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(1)	-	(1)	-	(2)	-	8	27,4%	(111,5%)
Net Increase/(Decrease) in cash held	(40 439)	(27 084)	67,0%	(25 753)	63,7%	(52 836)	130,7%	(18 749)	243,7%	37,4%
Cash/cash equivalents at the year begin:	(13 821)	-	-	(23 312)	168,7%	-	-	(21 291)	(33,8%)	9,5%
Cash/cash equivalents at the year end:	(54 261)	(23 312)	43,0%	(49 065)	90,4%	(49 065)	90,4%	(40 040)	370,7%	22,5%

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	552	8%	625	9%	704	1,0%	66 126	97,2%	68 008	39 6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	352	7,3%	404	8,4%	233	4,8%	3 828	79,5%	4 817	2,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	164	9%	164	9%	131	7%	17 461	97,4%	17 921	10,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	208	1,6%	229	1,8%	225	1,8%	12 070	94,8%	12 732	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	198	1,6%	218	1,7%	206	1,6%	12 007	95,1%	12 629	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	915	1,7%	915	1,7%	848	1,6%	51 442	95,1%	54 121	31,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	1,4%	26	1,6%	26	1,6%	1 575	95,4%	1 650	1,0%	-	-	-	-
Total By Income Source	2 411	1,4%	2 583	1,5%	2 372	1,4%	164 510	95,7%	171 876	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	96	6,0%	105	6,6%	88	5,5%	1 308	81,9%	1 597	9%	-	-	-	-
Commercial	448	2,6%	499	2,9%	317	1,8%	15 972	92,7%	17 236	10,0%	-	-	-	-
Households	1 868	1,2%	1 978	1,3%	1 968	1,3%	147 230	96,2%	153 043	89,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 411	1,4%	2 583	1,5%	2 372	1,4%	164 510	95,7%	171 876	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 519	2,2%	1 485	2 1%	1 325	1,9%	65 809	93,8%	70 138	53,5%
Bulk Water	773	2,2%	694	2,0%	694	2,0%	32 893	93,8%	35 053	26,7%
PAYE deductions	572	100,0%	-	-	-	-	-	-	572	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	343	100,0%	-	-	-	-	-	-	343	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	53,8%	168	35,8%	3	6%	46	9,7%	469	4%
Auditor-General	-	-	-	-	-	-	4 659	100,0%	4 659	3,6%
Other	1 054	5,3%	(2 999)	(15,2%)	525	2,7%	21 133	107,2%	19 712	15,0%
Medical Aid deductions	139	100,0%	-	-	-	-	-	-	139	1%
Total	4 651	3,5%	(652)	(5%)	2 546	1,9%	124 539	95,0%	131 085	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	11 520	45 001	390.6%	23 971	208.1%	68 972	598.7%	48 496	654.8%	(50.6%)
Transfers and Subsidies - Operational	66 009	29 589	44.8%	20 165	30.5%	49 754	75.4%	20 167	72.6%	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	2 000	346	17.3%	355	17.8%	701	35.1%	466	59.8%	(23.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(87 563)	(38 324)	43.8%	(40 256)	46.0%	(78 580)	89.7%	(43 225)	95.5%	(6.9%)
Suppliers and employees	(87 295)	(38 324)	43.9%	(40 256)	46.1%	(78 580)	90.0%	(43 225)	96.3%	(6.9%)
Finance charges	(168)	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(8 034)	36 612	(455.7%)	4 235	(52.7%)	40 847	(508.4%)	25 904	21 525.1%	(83.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(515)	-	-	(80)	15.5%	(80)	15.5%	-	-	(100.0%)
Capital assets	(515)	-	-	(80)	15.5%	(80)	15.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(515)	-	-	(80)	15.5%	(80)	15.5%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(236)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(236)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(236)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 785)	36 612	(416.8%)	4 155	(47.3%)	40 767	(464.1%)	25 904	(74 948.1%)	(84.0%)
Cash/cash equivalents at the year begin:	9 850	22 361	227.0%	53 666	544.8%	22 361	227.0%	27 811	145.3%	93.0%
Cash/cash equivalents at the year end:	1 066	53 666	5 036.5%	57 822	5 426.4%	57 822	5 426.4%	53 714	548.2%	7.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	137	12.3%	252	22.7%	130	11.7%	590	53.2%	1 110	73.8%	-	-	-	-
Interest on Arrear Debtor Accounts	6	2.8%	9	4.1%	15	6.8%	192	86.3%	222	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	46.7%	43	24.7%	24	13.8%	26	14.8%	172	11.4%	-	-	-	-
Total By Income Source	223	14.9%	304	20.2%	169	11.3%	807	53.7%	1 504	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	134	12.1%	256	23.1%	140	12.6%	579	52.2%	1 110	73.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	89	22.6%	48	12.1%	29	7.3%	228	57.9%	393	26.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	223	14.9%	304	20.2%	169	11.3%	807	53.7%	1 504	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	165 444	24 224	14,6%	33 908	20,5%	58 133	35,1%	15 617	14,0%	117,1%
Exchange Revenue										
Service charges - Electricity	23 135	6 354	27,5%	4 429	19,1%	10 782	46,6%	3 985	29,0%	11,1%
Service charges - Water	13 437	1 312	9,8%	2 758	20,5%	4 070	30,3%	2 819	27,9%	(2,1%)
Service charges - Waste Water Management	4 974	1 281	25,7%	1 277	25,7%	2 557	51,4%	1 073	32,2%	19,0%
Service charges - Waste Management	5 620	1 518	27,0%	1 523	27,1%	3 041	54,1%	1 348	31,0%	13,0%
Sale of Goods and Rendering of Services	87	37	42,7%	41	47,4%	79	90,1%	9	51,1%	382,2%
Agency services	388	33	8,4%	20	5,1%	52	13,5%	34	15,1%	(42,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 177	2 099	29,2%	2 289	31,9%	4 388	61,1%	1 759	25,2%	30,1%
Interest earned from Current and Non Current Assets	2 094	-	-	-	-	-	-	139	19,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	108	21	19,4%	22	20,1%	43	39,6%	22	6,9%	6%
Rental from Fixed Assets	467	0	,1%	1	,3%	2	,3%	1	,5%	49,3%
Licence and permits	270	30	11,2%	12	4,3%	42	15,5%	25	21,1%	(53,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	81	16,2%	49	9,8%	130	26,0%	22	1,5%	127,8%
Non-Exchange Revenue										
Property rates	23 799	10 637	44,7%	4 359	18,3%	14 996	63,0%	3 548	15,7%	22,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 633	-	-	-	-	-	-	0	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 974	-	-	16 370	26,8%	16 370	26,8%	4	,4%	408 129,4%
Interest	2 779	821	29,5%	759	27,3%	1 580	56,9%	831	-	(8,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	163 027	31 644	19,4%	29 168	17,9%	60 812	37,3%	24 239	31,2%	20,3%
Employee related costs	41 671	10 723	25,7%	10 606	25,5%	21 329	51,2%	9 844	37,4%	7,7%
Remuneration of councillors	5 106	1 227	24,0%	1 287	25,2%	2 513	49,2%	1 452	55,6%	(11,4%)
Bulk purchases - electricity	28 086	9 168	32,6%	6 007	21,4%	15 175	54,0%	5 345	65,1%	12,4%
Inventory consumed	2 010	491	24,4%	268	13,3%	759	37,8%	436	33,6%	(38,6%)
Debt impairment	20 133	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 164	-	-	-	-	-	-	-	-	-
Interest	1 137	348	30,6%	367	32,3%	715	62,9%	188	7,9%	95,6%
Contracted services	20 963	5 201	24,8%	3 823	18,2%	9 024	43,0%	2 285	30,2%	67,3%
Transfers and subsidies	350	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	26 406	4 487	17,0%	6 810	25,8%	11 296	42,8%	4 689	53,4%	45,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 417	(7 420)	-	4 741	-	(2 679)	-	(8 621)	-	-
Transfers and subsidies - capital (monetary allocations)	35 779	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	84 196	(7 420)		4 741		(2 679)		(8 621)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	84 196	(7 420)		4 741		(2 679)		(8 621)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	84 196	(7 420)		4 741		(2 679)		(8 621)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	84 196	(7 420)		4 741		(2 679)		(8 621)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	82 779	7 837	9,5%	6 778	8,2%	14 615	17,7%	3 724	35,4%	82,0%
National Government	35 779	7 837	21,9%	6 778	18,9%	14 615	40,8%	3 724	35,4%	82,0%
Provincial Government	46 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 779	7 837	9,6%	6 778	8,3%	14 615	17,9%	3 724	35,4%	82,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	82 779	7 837	9,5%	6 778	8,2%	14 615	17,7%	3 724	35,4%	82,0%
Municipal governance and administration	1 000	-	-	-	-	-	-	-	-	-
Executive and Council	1 000	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 156	356	2,9%	-	-	356	2,9%	361	-	(100,0%)
Community and Social Services	12 156	356	2,9%	-	-	356	2,9%	361	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	69 823	7 481	10,7%	6 778	9,7%	14 259	20,5%	3 364	34,2%	101,5%
Energy sources	52 600	-	-	2 172	4,1%	2 172	4,1%	-	-	(100,0%)
Water Management	11 000	-	-	-	-	-	-	709	13,8%	(100,0%)
Waste Water Management	6 023	7 481	124,2%	4 606	76,5%	12 087	200,7%	2 655	38,3%	73,5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	185 103	13 722	7,4%	35 755	19,3%	49 477	26,7%	80 380	103,7%	(55,5%)
Property rates	16 897	2 092	12,4%	5 326	31,5%	7 418	43,9%	20 326	350,8%	(73,8%)
Service charges	40 541	7 762	19,1%	9 085	22,4%	16 848	41,6%	54 860	316,4%	(83,4%)

Other revenue	28 632	203	7%	147	5%	350	1,2%	3 385	25,0%	(95,7%)
Transfers and Subsidies - Operational	60 474	3 664	6,1%	16 405	27,1%	20 069	33,2%	-	-	(100,0%)
Transfers and Subsidies - Capital	35 779	-	-	4 792	13,4%	4 792	13,4%	-	-	(100,0%)
Interest	2 779	-	-	-	-	-	-	1 809	41,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(141 072)	(6 410)	4,5%	(3 901)	2,8%	(10 311)	7,3%	4 040	4,9%	(196,6%)
Suppliers and employees	(139 585)	(6 410)	4,6%	(3 901)	2,8%	(10 311)	7,4%	4 040	5,1%	(196,6%)
Finance charges	(1 137)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(350)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	44 031	7 313	16,6%	31 854	72,3%	39 166	89,0%	84 419	438,5%	(62,3%)
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	(36 779)	(6 895)	18,7%	(2 913)	7,9%	(9 807)	26,7%	(4 283)	40,7%	(32,0%)
Capital assets	(36 779)	(6 895)	18,7%	(2 913)	7,9%	(9 807)	26,7%	(4 283)	40,7%	(32,0%)
Net Cash from(used) Investing Activities	(36 779)	(6 895)	18,7%	(2 913)	7,9%	(9 807)	26,7%	(4 283)	40,7%	(32,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 252	418	5,8%	28 941	399,1%	29 359	404,9%	80 137	2 142,4%	(63,9%)
Cash/cash equivalents at the year begin:	13 377	34 765	259,9%	35 183	263,0%	34 765	259,9%	74 293	-	(52,6%)
Cash/cash equivalents at the year end:	20 629	35 183	170,5%	64 124	310,8%	64 124	310,8%	154 430	462,9%	(58,5%)

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	2 604	3,0%	1 159	1,3%	1 089	1,2%	82 964	94,5%	87 817	34,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 765	8,4%	573	2,7%	551	2,6%	18 078	86,2%	20 965	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 557	4,2%	1 133	1,8%	1 106	1,8%	56 543	92,2%	61 338	24,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 029	2,7%	497	1,3%	493	1,3%	35 592	94,6%	37 611	14,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 262	3,0%	586	1,4%	567	1,4%	39 266	94,2%	41 681	16,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	3,2%	47	1,5%	46	1,4%	3 018	93,8%	3 216	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	5%	0	3%	1	3%	146	98,8%	147	1%	-	-	-	-
Total By Income Source	9 322	3,7%	3 995	1,6%	3 852	1,5%	235 607	93,2%	252 776	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 524	4,2%	728	2,0%	691	1,9%	33 679	92,0%	36 622	14,5%	-	-	-	-
Commercial	1 930	9,8%	585	3,0%	546	2,8%	16 636	84,5%	19 697	7,8%	-	-	-	-
Households	5 055	2,9%	2 326	1,3%	2 249	1,3%	166 303	94,5%	175 933	69,6%	-	-	-	-
Other	812	4,0%	356	1,7%	366	1,8%	18 989	92,5%	20 523	8,1%	-	-	-	-
Total By Customer Group	9 322	3,7%	3 995	1,6%	3 852	1,5%	235 607	93,2%	252 776	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 099	2,0%	2 032	2,0%	2 059	2,0%	97 617	94,0%	103 807	69,1%
Bulk Water	244	39,9%	164	26,8%	175	28,6%	29	4,8%	613	4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	346	48,8%	363	51,2%	-	-	-	-	709	5%
Loan repayments	-	-	-	-	-	-	17	100,0%	17	-
Trade Creditors	2 915	16,5%	2 316	13,1%	3 951	22,3%	8 515	48,1%	17 696	11,8%
Auditor-General	583	2,7%	2 376	11,1%	1 693	7,9%	16 790	78,3%	21 443	14,3%
Other	2 242	37,9%	86	1,5%	160	2,7%	3 429	58,0%	5 916	3,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 429	5,6%	7 337	4,9%	8 038	5,4%	126 398	84,2%	150 202	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	271 803	82 507	30,4%	63 367	23,3%	145 874	53,7%	60 389	52,2%	4,9%
Exchange Revenue										
Service charges - Electricity	58 271	17 406	29,9%	11 668	20,0%	29 074	49,9%	12 229	44,1%	(4,6%)
Service charges - Water	24 047	4 937	20,5%	5 410	22,5%	10 347	43,0%	4 616	39,5%	17,2%
Service charges - Waste Water Management	15 588	3 821	24,5%	3 730	23,9%	7 551	48,4%	3 424	47,5%	9,0%
Service charges - Waste Management	9 858	2 560	26,0%	2 627	26,7%	5 188	52,6%	2 242	49,6%	17,2%
Sale of Goods and Rendering of Services	416	74	17,9%	48	11,6%	123	29,5%	36	10,0%	34,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 999	7 369	32,0%	7 730	33,6%	15 099	65,7%	6 919	62,7%	11,7%
Interest earned from Current and Non Current Assets	548	202	36,9%	174	31,8%	376	68,6%	88	69,1%	98,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	105	23	21,6%	25	24,2%	48	45,8%	29	923,0%	(12,0%)
Rental from Fixed Assets	199	57	28,4%	23	11,6%	80	40,0%	36	50,9%	(35,8%)
Licence and permits	77	7	9,8%	1	,9%	8	10,7%	13	78,6%	(94,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 439	165	11,5%	128	8,9%	292	20,3%	187	15,5%	(31,8%)
Non-Exchange Revenue										
Property rates	20 770	9 206	44,3%	3 880	18,7%	13 087	63,0%	3 613	60,5%	7,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 736	664	2,4%	587	2,1%	1 251	4,5%	932	6,0%	(37,0%)
Licences or permits	925	276	29,8%	158	17,1%	434	46,9%	142	46,8%	11,0%
Transfer and subsidies - Operational	81 702	33 966	41,6%	25 246	30,9%	59 212	72,5%	24 170	72,1%	4,5%
Interest	5 137	1 255	24,4%	1 412	27,5%	2 668	51,9%	1 235	55,9%	14,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 987	517	26,0%	519	26,1%	1 036	52,1%	480	-	8,1%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	269 047	23 507	8,7%	50 186	18,7%	73 694	27,4%	39 437	33,3%	27,3%
Employee related costs	87 183	11 751	13,5%	17 260	19,8%	29 011	33,3%	14 176	33,2%	21,8%
Remuneration of councillors	6 305	1 444	22,9%	1 444	22,9%	2 888	45,8%	1 586	48,4%	(8,9%)
Bulk purchases - electricity	66 273	22	-	20 778	31,4%	20 800	31,4%	12 959	50,2%	60,3%
Inventory consumed	1 834	49	2,7%	295	16,1%	344	18,8%	63	16,2%	371,3%
Debt impairment	18 803	-	-	2	-	2	-	2	-	8,0%
Depreciation and amortisation	27 457	-	-	-	-	-	-	-	-	-
Interest	2 000	-	-	-	-	-	-	-	-	-
Contracted services	19 564	4 062	20,8%	2 596	13,3%	6 658	34,0%	4 324	46,2%	(40,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 592	20	,8%	162	6,3%	183	7,0%	415	24,9%	(60,9%)
Operational costs	37 035	6 160	16,6%	7 648	20,7%	13 808	37,3%	5 912	43,8%	29,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 757	58 999	-	13 181	-	72 180	-	20 952	-	-
Transfers and subsidies - capital (monetary allocations)	37 433	9 146	24,4%	3 616	9,7%	12 762	34,1%	9 836	90,3%	(63,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 189	68 145	-	16 797	-	84 942	-	30 788	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 189	68 145	-	16 797	-	84 942	-	30 788	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 189	68 145	-	16 797	-	84 942	-	30 788	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 189	68 145	-	16 797	-	84 942	-	30 788	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	40 154	2 431	6,1%	7 114	17,7%	9 545	23,8%	5 358	57,2%	32,8%
National Government	37 433	2 422	6,5%	7 085	18,9%	9 507	25,4%	5 018	59,1%	41,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 433	2 422	6,5%	7 085	18,9%	9 507	25,4%	5 018	59,1%	41,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 721	8	,3%	30	1,1%	38	1,4%	340	40,3%	(91,2%)
Capital Expenditure Functional	40 154	2 431	6,1%	7 114	17,7%	9 545	23,8%	5 358	57,2%	32,8%
Municipal governance and administration	350	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	350	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	353	3,5%	1 171	11,7%	1 524	15,2%	2 319	60,8%	(49,5%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	353	3,5%	1 171	11,7%	1 524	15,2%	2 319	60,8%	(49,5%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 571	8	,5%	30	1,9%	37	2,4%	3 039	90,7%	(99,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 571	8	,5%	30	1,9%	37	2,4%	3 039	90,7%	(99,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	28 233	2 070	7,3%	5 914	20,9%	7 983	28,3%	-	19,8%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	30,5%	-
Water Management	15 800	1	-	5 168	32,7%	5 169	32,7%	-	-	(100,0%)
Waste Water Management	12 433	2 069	16,6%	745	6,0%	2 814	22,6%	-	35,7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	270 025	79 371	29,4%	67 281	24,9%	146 652	54,3%	76 484	67,5%		(12,0%)
Property rates	17 456	2 733	15,7%	3 027	17,3%	5 760	33,0%	2 631	28,1%		15,1%
Service charges	86 958	14 691	16,9%	14 756	17,0%	29 447	33,9%	13 139	34,3%		12,3%

Other revenue	30 841	18 366	59.5%	20 228	65.6%	38 594	125.1%	26 405	177.1%	(23.4%)
Transfers and Subsidies - Operational	81 702	33 966	41.6%	25 246	30.9%	59 212	72.5%	24 170	72.1%	4.5%
Transfers and Subsidies - Capital	37 433	9 146	24.4%	3 616	9.7%	12 762	34.1%	9 836	90.3%	(63.2%)
Interest	15 635	470	3.0%	407	2.6%	877	5.6%	303	4.4%	34.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(209 367)	(38 931)	18.6%	(21 148)	10.1%	(60 079)	28.7%	(24 190)	30.2%	(12.6%)
Suppliers and employees	(209 367)	(38 931)	18.6%	(21 148)	10.1%	(60 079)	28.7%	(24 190)	30.4%	(12.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 658	40 440	66.7%	46 133	76.1%	86 573	142.7%	52 294	230.5%	(11.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 154)	(6 150)	15.3%	(8 177)	20.4%	(14 327)	35.7%	(5 829)	62.8%	40.3%
Capital assets	(40 154)	(6 150)	15.3%	(8 177)	20.4%	(14 327)	35.7%	(5 829)	62.8%	40.3%
Net Cash from/(used) Investing Activities	(40 154)	(6 150)	15.3%	(8 177)	20.4%	(14 327)	35.7%	(5 829)	62.8%	40.3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 504	34 291	167.2%	37 956	185.1%	72 246	352.3%	46 465	394.5%	(18.3%)
Cash/cash equivalents at the year begin:	17 272	5 524	32.0%	39 814	230.5%	5 524	32.0%	43 384	9.0%	(8.2%)
Cash/cash equivalents at the year end:	37 776	39 814	105.4%	77 770	205.9%	77 770	205.9%	89 849	183.9%	(13.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(970)	(.7%)	2 830	2.1%	1 595	1.2%	132 458	97.5%	135 913	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 210	4.5%	2 509	5.1%	1 873	3.8%	42 123	86.5%	48 715	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 006	1.7%	921	1.6%	775	1.3%	55 525	95.4%	58 225	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 409	1.7%	1 343	1.7%	1 294	1.6%	76 978	95.0%	81 024	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	750	1.0%	1 047	1.4%	863	1.1%	74 876	96.6%	77 535	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(15)	(.5%)	0	-	0	-	3 222	100.4%	3 208	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	3 076	2.4%	3 055	2.4%	3 027	2.4%	116 600	92.7%	125 757	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 120)	523.6%	16	(7.4%)	13	(6.1%)	877	(410.1%)	(214)	-	-	-	-	-
Total By Income Source	6 346	1.2%	11 720	2.2%	9 439	1.8%	502 659	94.8%	530 164	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 007	4.9%	1 195	5.8%	1 212	5.9%	17 093	83.4%	20 508	3.9%	-	-	-	-
Commercial	1 560	11.1%	1 036	7.4%	772	5.5%	10 569	75.9%	13 927	2.6%	-	-	-	-
Households	3 100	.7%	8 589	1.8%	6 762	1.4%	448 558	96.0%	467 010	88.1%	-	-	-	-
Other	688	2.4%	899	3.1%	692	2.4%	26 438	92.1%	28 719	5.4%	-	-	-	-
Total By Customer Group	6 346	1.2%	11 720	2.2%	9 439	1.8%	502 659	94.8%	530 164	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	53	.3%	10 352	57.4%	-	-	7 626	42.3%	18 031	79.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17	4.7%	-	-	-	-	341	95.3%	358	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	232	5.5%	260	6.1%	903	21.4%	2 832	67.0%	4 227	18.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	302	1.3%	10 612	46.9%	903	4.0%	10 799	47.7%	22 616	100.0%

Contact Details

Municipal Manager	Mr Themile W Maengana	051 753 0777
Chief Financial Officer	Mr Nendo Lenard Thiso	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	7 145	1 800	25.2%	-	-	1 800	25.2%	(120)	-	(100.0%)
Transfers and Subsidies - Operational	69 588	95 556	137.3%	96 013	138.0%	191 568	275.3%	3 649	-	2 531.5%
Transfers and Subsidies - Capital	38 737	-	-	-	-	-	-	39 133	-	(100.0%)
Interest	4 811	-	-	87	1.8%	87	1.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(281 298)	(58 265)	20.7%	(51 655)	18.4%	(109 920)	39.1%	-	-	(100.0%)
Suppliers and employees	(270 821)	(58 265)	21.5%	(51 655)	19.1%	(109 920)	40.6%	-	-	(100.0%)
Finance charges	(10 478)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	92 455	39 091	42.3%	44 444	48.1%	83 535	90.4%	42 662	-	4.2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(42 410)	-	-	-	-	-	-	-	-	-
Capital assets	(42 410)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(42 410)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	50 045	39 091	78.1%	44 444	88.8%	83 535	166.9%	42 662	-	4.2%
Cash/cash equivalents at the year begin:	26 237	-	-	39 091	149.0%	-	-	29 995	-	30.3%
Cash/cash equivalents at the year end:	76 282	39 091	51.2%	83 535	109.5%	83 535	109.5%	72 657	-	15.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 805	1.7%	2 477	1.5%	3 007	1.8%	158 570	95.0%	166 859	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 688	3.5%	4 802	3.6%	4 781	3.5%	120 595	89.4%	134 867	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 947	2.3%	2 317	1.1%	5 693	2.7%	200 816	93.9%	213 773	32.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 694	2.1%	2 465	3.1%	2 393	3.0%	72 469	91.7%	79 021	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	839	1.7%	1 368	2.8%	1 324	2.7%	45 469	92.8%	49 001	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5)	-	95	.9%	205	1.9%	10 731	97.3%	11 026	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 894	100.0%	8 894	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(848)	7.0%	(465)	3.9%	(500)	4.1%	(10 252)	85.0%	(12 064)	(1.9%)	-	-	-	-
Total By Income Source	14 121	2.2%	13 060	2.0%	16 903	2.6%	607 293	93.2%	651 377	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 121	2.2%	13 060	2.0%	16 903	2.6%	607 293	93.2%	651 377	100.0%	-	-	-	-
Total By Customer Group	14 121	2.2%	13 060	2.0%	16 903	2.6%	607 293	93.2%	651 377	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(12 337)	(2.4%)	11 753	2.3%	6 545	1.3%	497 906	98.8%	503 867	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(12 337)	(2.4%)	11 753	2.3%	6 545	1.3%	497 906	98.8%	503 867	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	107 868	28 496	26,4%	22 584	20,9%	51 080	47,4%	-	-	(100,0%)
Exchange Revenue										
Service charges - Electricity	16 095	14 702	91,3%	6 513	40,5%	21 215	131,8%	-	-	(100,0%)
Service charges - Water	5 623	990	17,6%	1 560	27,7%	2 560	45,3%	-	-	(100,0%)
Service charges - Waste Water Management	4 352	787	18,1%	1 182	27,2%	1 969	45,3%	-	-	(100,0%)
Service charges - Waste Management	4 755	834	17,5%	1 307	27,5%	2 140	45,0%	-	-	(100,0%)
Sale of Goods and Rendering of Services	22	9	39,4%	21	98,3%	30	137,7%	-	-	(100,0%)
Agency services	35	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	7	-	7	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	2 540	446	17,6%	992	39,1%	1 439	56,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	211	26	12,3%	(61)	(29,1%)	(36)	(16,9%)	-	-	(100,0%)
Licence and permits	11	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 414	1	-	-	-	1	-	-	-	-
Non-Exchange Revenue										
Property rates	11 377	10 614	93,3%	1 527	13,4%	12 141	106,7%	-	-	(100,0%)
Surcharges and Taxes	1 793	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	-	-	-	-	-	-	-	-	-
Licences or permits	6	4	68,8%	11	206,5%	15	275,4%	-	-	(100,0%)
Transfer and subsidies - Operational	42 265	-	-	9 400	22,2%	9 400	22,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	528	84	16,0%	125	23,7%	209	39,6%	-	-	(100,0%)
Gains on disposal of Assets	11	-	-	-	-	-	-	-	-	-
Other Gains	1 831	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 364	11 996	11,5%	19 949	19,1%	31 945	30,6%	-	-	(100,0%)
Employee related costs	31 407	3 612	11,5%	5 953	19,0%	9 565	30,5%	-	-	(100,0%)
Remuneration of councillors	5 314	880	16,6%	1 276	24,0%	2 156	40,6%	-	-	(100,0%)
Bulk purchases - electricity	21 022	1 764	8,4%	2 255	10,7%	4 019	19,1%	-	-	(100,0%)
Inventory consumed	2 703	235	8,7%	484	17,9%	719	26,6%	-	-	(100,0%)
Debt impairment	3 069	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 543	-	-	-	-	-	-	-	-	-
Interest	955	-	-	-	-	-	-	-	-	-
Contracted services	16 606	3 716	22,4%	4 445	26,8%	8 161	49,1%	-	-	(100,0%)
Transfers and subsidies	1 159	23	2,0%	5	,4%	28	2,4%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	14 993	1 767	11,8%	5 531	36,9%	7 298	48,7%	-	-	(100,0%)
Losses on disposal of Assets	4	-	-	-	-	-	-	-	-	-
Other Losses	1 590	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 504	16 500	-	2 635	-	19 135	-	-	-	-
Transfers and subsidies - capital (monetary allocations)	10 269	-	-	829	8,1%	829	8,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 773	16 500		3 464		19 964		-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 773	16 500		3 464		19 964		-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 773	16 500		3 464		19 964		-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 773	16 500		3 464		19 964		-	-	

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		14 350	829	5,8%	1 801	12,6%	2 630	18,3%	-	-	(100,0%)	
National Government		10 270	829	8,1%	1 801	17,5%	2 630	25,6%	-	-	(100,0%)	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		10 270	829	8,1%	1 801	17,5%	2 630	25,6%	-	-	(100,0%)	
Borrowing		2 800	-	-	-	-	-	-	-	-	-	
Internally generated funds		1 280	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional		14 350	829	5,8%	1 801	12,6%	2 630	18,3%	-	-	(100,0%)	
Municipal governance and administration		680	-	-	-	-	-	-	-	-	-	
Executive and Council		280	-	-	-	-	-	-	-	-	-	
Finance and administration		400	-	-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		600	-	-	-	-	-	-	-	-	-	
Community and Social Services		600	-	-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		2 800	-	-	-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	-	-	-	
Road Transport		2 800	-	-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		10 270	829	8,1%	1 801	17,5%	2 630	25,6%	-	-	(100,0%)	
Energy sources		1 500	-	-	1 002	66,8%	1 002	66,8%	-	-	(100,0%)	
Water Management		-	-	-	-	-	-	-	-	-	-	
Waste Water Management		8 770	829	9,4%	799	9,1%	1 628	18,6%	-	-	(100,0%)	
Waste Management		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26										2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter					
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation				
R thousands													
Cash Flow from Operating Activities													
Receipts	110 429	3 694	3,3%	6 168	5,6%	9 862	8,9%	-	-			(100,0%)	
Property rates	10 620	590	5,6%	1 646	15,5%	2 236	21,1%	-	-			(100,0%)	
Service charges	25 837	2 988	11,6%	2 549	9,9%	5 537	21,4%	-	-			(100,0%)	

Other revenue	18 491	109	.6%	1 897	10.3%	2 006	10.8%	-	-	(100.0%)
Transfers and Subsidies - Operational	42 672	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	10 269	-	-	-	-	-	-	-	-	-
Interest	2 540	7	.3%	77	3.0%	83	3.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(89 307)	(12 961)	14.5%	(18 064)	20.2%	(31 026)	34.7%	-	-	(100.0%)
Suppliers and employees	(89 307)	(12 961)	14.5%	(18 064)	20.2%	(31 026)	34.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	21 122	(9 268)	(43.9%)	(11 896)	(56.3%)	(21 164)	(100.2%)	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	(63)	-	21	-	(42)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(63)	-	21	-	(42)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(14 350)	(953)	6.6%	(689)	4.8%	(1 642)	11.4%	-	-	(100.0%)
Capital assets	(14 350)	(953)	6.6%	(689)	4.8%	(1 642)	11.4%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(14 350)	(1 016)	7.1%	(668)	4.7%	(1 685)	11.7%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	7	-	4	-	11	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	7	-	4	-	11	-	-	-	(100.0%)
Payments	(750)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(750)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(750)	7	(1.0%)	4	(.5%)	11	(1.5%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	6 022	(10 277)	(170.7%)	(12 560)	(208.6%)	(22 837)	(379.2%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	47 204	36 227	76.7%	27 950	59.2%	36 227	76.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	53 226	27 950	52.5%	18 599	34.9%	18 599	34.9%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	479	2.9%	554	3.3%	496	3.0%	15 015	90.8%	16 543	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(14)	(.1%)	32	.3%	31	.2%	12 511	99.6%	12 560	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	434	1.4%	453	1.5%	402	1.3%	29 124	95.8%	30 414	36.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	418	4.2%	372	3.7%	337	3.4%	8 820	88.7%	9 947	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	450	4.0%	407	3.6%	385	3.4%	10 059	89.0%	11 302	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	0	-	0	-	531	100.0%	531	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 293)	(87.6%)	17	1.2%	23	1.6%	2 728	184.8%	1 476	1.8%	-	-	-	-
Total By Income Source	475	.6%	1 834	2.2%	1 675	2.0%	78 789	95.2%	82 773	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(39)	(.7%)	34	.6%	39	.7%	5 598	99.4%	5 632	6.8%	-	-	-	-
Commercial	107	1.7%	247	3.9%	221	3.5%	5 755	90.9%	6 331	7.6%	-	-	-	-
Households	795	1.6%	1 369	2.8%	1 278	2.6%	45 332	92.9%	48 774	58.9%	-	-	-	-
Other	(388)	(1.8%)	184	.8%	137	.6%	22 104	100.3%	22 037	26.6%	-	-	-	-
Total By Customer Group	475	.6%	1 834	2.2%	1 675	2.0%	78 789	95.2%	82 773	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	627	38.8%	138	8.6%	575	35.6%	277	17.1%	1 618	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	627	38.8%	138	8.6%	575	35.6%	277	17.1%	1 618	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	100 245	42 904	42,8%	(3 996)	(4,0%)	38 907	38,8%	15 908	49,7%	(125,1%)
Exchange Revenue										
Service charges - Electricity	11 557	2 305	19,9%	1 839	15,9%	4 144	35,9%	1 056	24,4%	74,0%
Service charges - Water	11 189	2 170	19,4%	3 978	35,6%	6 148	54,9%	839	27,9%	374,1%
Service charges - Waste Water Management	5 083	645	12,7%	918	18,1%	1 563	30,8%	290	19,6%	216,4%
Service charges - Waste Management	2 005	312	15,6%	466	23,2%	778	38,8%	142	28,8%	227,2%
Sale of Goods and Rendering of Services	100	17	17,0%	3	2,9%	20	19,9%	11	145,5%	(72,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 047	656	13,0%	1 040	20,6%	1 696	33,6%	303	-	243,1%
Interest earned from Current and Non Current Assets	444	108	24,4%	76	17,2%	185	41,5%	114	71,3%	(33,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	86	15,2%	118	20,8%	205	35,9%	162	47,3%	(27,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	10 875	2 874	26,4%	1 665	15,3%	4 539	41,7%	550	77,3%	202,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 774	33 560	78,5%	(14 480)	(33,9%)	19 080	44,6%	12 354	73,5%	(217,2%)
Interest	865	169	19,5%	381	44,0%	550	63,6%	86	-	340,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 736	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	101 323	23 493	23,2%	17 903	17,7%	41 396	40,9%	12 269	32,2%	45,9%
Employee related costs	30 781	8 656	28,1%	8 693	28,2%	17 350	56,4%	7 525	45,9%	15,5%
Remuneration of councillors	4 489	1 075	23,9%	1 075	23,9%	2 150	47,9%	1 166	51,0%	(7,8%)
Bulk purchases - electricity	19 800	7 510	37,9%	3 874	19,6%	11 384	57,5%	85	26,0%	4 457,3%
Inventory consumed	2 903	495	17,0%	260	9,0%	755	26,0%	149	17,9%	75,0%
Debt impairment	3 000	62	2,1%	181	6,0%	243	8,1%	-	-	(100,0%)
Depreciation and amortisation	8 871	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	6 275	3 232	51,5%	2 860	45,6%	6 092	97,1%	1 516	98,2%	88,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 721	-	-	-	-	-	-	-	-	-
Operational costs	11 483	2 462	21,4%	959	8,4%	3 421	29,8%	1 828	57,2%	(47,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 078)	19 411	-	(21 899)	-	(2 488)	-	3 639	-	-
Transfers and subsidies - capital (monetary allocations)	18 492	10 413	56,3%	(951)	(5,1%)	9 462	51,2%	5 448	40,5%	(117,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 414	29 824	-	(22 850)	-	6 974	-	9 088	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 414	29 824	-	(22 850)	-	6 974	-	9 088	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 414	29 824	-	(22 850)	-	6 974	-	9 088	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 414	29 824	-	(22 850)	-	6 974	-	9 088	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%
National Government	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%
Energy sources	400	120	30,0%	180	45,0%	300	75,0%	1 222	-	(85,3%)
Water Management	18 092	18 942	104,7%	5 027	27,8%	23 969	132,5%	3 737	37,9%	34,5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	164 510	84 702	51,5%	(13 311)	(8,1%)	71 391	43,4%	23 945	37,6%	(155,6%)
Property rates	9 901	760	7,7%	718	7,3%	1 478	14,9%	675	21,6%	6,4%
Service charges	22 279	2 538	11,4%	2 608	11,7%	5 146	23,1%	1 689	13,4%	54,4%

Other revenue	77 031	50 824	66.0%	(1 373)	(1.8%)	49 452	64.2%	8 364	42.1%	(116.4%)
Transfers and Subsidies - Operational	36 674	30 560	83.3%	(15 280)	(41.7%)	15 280	41.7%	11 814	66.7%	(229.3%)
Transfers and Subsidies - Capital	18 492	-	-	-	-	-	-	1 447	9.7%	(100.0%)
Interest	134	20	14.6%	16	12.0%	36	26.6%	(44)	(155.3%)	(136.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(56 236)	(50 610)	90.0%	(11 130)	19.8%	(61 740)	109.8%	2 420	9.6%	(559.9%)
Suppliers and employees	(56 236)	(50 610)	90.0%	(11 130)	19.8%	(61 740)	109.8%	2 420	9.6%	(559.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	108 275	34 092	31.5%	(24 440)	(22.6%)	9 652	8.9%	26 365	58.2%	(192.7%)
Cash Flow from Investing Activities										
Receipts	9 736	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 736	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(21 266)	(21 072)	99.1%	(5 643)	26.5%	(26 715)	125.6%	(4 959)	47.4%	13.8%
Capital assets	(21 266)	(21 072)	99.1%	(5 643)	26.5%	(26 715)	125.6%	(4 959)	47.4%	13.8%
Net Cash from(used) Investing Activities	(11 530)	(21 072)	182.8%	(5 643)	48.9%	(26 715)	231.7%	(4 959)	82.6%	13.8%
Cash Flow from Financing Activities										
Receipts	-	19	-	27	-	46	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19	-	27	-	46	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	19	-	27	-	46	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	96 745	13 039	13.5%	(30 056)	(31.1%)	(17 017)	(17.6%)	21 406	54.2%	(240.4%)
Cash/cash equivalents at the year begin:	28 164	-	-	20 360	72.3%	-	-	(33 524)	-	(160.7%)
Cash/cash equivalents at the year end:	124 908	20 360	16.3%	20 054	16.1%	20 054	16.1%	(12 118)	(16.0%)	(265.5%)

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	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3.1%	803	2.3%	1 327	3.8%	31 484	90.7%	34 705	39.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	5%	149	1.2%	182	1.4%	12 166	96.9%	12 569	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	.6%	21	.6%	21	.6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Income Source	1 848	2.1%	1 618	1.8%	2 099	2.4%	83 381	93.7%	88 946	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	86	13.3%	90	13.9%	48	7.4%	423	65.4%	646	7%	-	-	-	-
Commercial	310	3.4%	247	2.7%	234	2.6%	8 361	91.4%	9 152	10.3%	-	-	-	-
Households	1 432	1.9%	1 261	1.7%	1 796	2.4%	71 367	94.1%	75 856	85.3%	-	-	-	-
Other	20	.6%	21	.6%	21	.6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Customer Group	1 848	2.1%	1 618	1.8%	2 099	2.4%	83 381	93.7%	88 946	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 086	1.6%	-	-	3 018	2.4%	122 552	96.0%	127 657	79.3%
Bulk Water	-	-	105	1.2%	107	1.2%	8 470	97.6%	8 682	5.4%
PAYE deductions	331	100.0%	-	-	-	-	-	-	331	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	28	5.0%	-	-	541	95.0%	569	.4%
Auditor-General	151	1.0%	145	.9%	151	1.0%	14 825	97.1%	15 271	9.5%
Other	-	-	312	3.7%	439	5.2%	7 669	91.1%	8 420	5.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 568	1.6%	590	.4%	3 715	2.3%	154 058	95.7%	160 931	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	117 100	30 038	25,7%	11 322	9,7%	41 360	35,3%	24 655	46,0%	(54,1%)
Exchange Revenue										
Service charges - Electricity	25 343	4 866	19,2%	4 237	16,7%	9 103	35,9%	4 436	48,4%	(4,5%)
Service charges - Water	6 311	1 424	22,6%	1 470	23,3%	2 893	45,8%	1 233	30,0%	19,2%
Service charges - Waste Water Management	4 208	1 187	28,2%	1 158	27,5%	2 345	55,7%	957	47,2%	21,1%
Service charges - Waste Management	3 302	636	19,3%	620	18,8%	1 256	38,0%	506	14,6%	22,5%
Sale of Goods and Rendering of Services	274	59	21,7%	11	3,9%	70	25,6%	64	39,1%	(83,1%)
Agency services	-	-	-	-	-	-	-	320	27,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 727	1 578	12,4%	1 657	13,0%	3 235	25,4%	1 680	44,4%	(1,4%)
Interest earned from Current and Non Current Assets	392	-	-	-	-	-	-	21	,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	312	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	699	153	21,9%	153	21,8%	306	43,7%	181	34,8%	(15,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 281	569	25,0%	209	9,2%	779	34,1%	309	30,3%	(32,2%)
Non-Exchange Revenue										
Property rates	10 021	4 912	49,0%	1 270	12,7%	6 181	61,7%	1 643	33,1%	(22,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	65	1	1,5%	-	-	1	1,5%	2	,8%	(100,0%)
Licences or permits	456	41	8,9%	45	9,8%	85	18,7%	43	28,7%	4,9%
Transfer and subsidies - Operational	43 772	14 128	32,3%	-	-	14 128	32,3%	12 818	66,2%	(100,0%)
Interest	1 936	484	25,0%	492	25,4%	977	50,5%	442	27,3%	11,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	133 280	24 364	18,3%	20 898	15,7%	45 262	34,0%	24 107	35,9%	(13,3%)
Employee related costs	45 983	10 922	23,8%	11 693	25,4%	22 615	49,2%	11 495	53,0%	1,7%
Remuneration of councillors	4 326	1 352	31,2%	1 322	30,6%	2 674	61,8%	1 813	65,4%	(27,0%)
Bulk purchases - electricity	21 151	5 295	25,0%	2 484	11,7%	7 779	36,8%	2 734	43,9%	(9,1%)
Inventory consumed	4 535	332	7,3%	310	6,8%	642	14,2%	353	6,6%	(12,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 220	-	-	-	-	-	-	-	-	-
Interest	10 660	1 834	17,2%	1 531	14,4%	3 365	31,6%	805	35,3%	90,3%
Contracted services	11 603	1 141	9,8%	6	,1%	1 147	9,9%	1 300	21,6%	(99,5%)
Transfers and subsidies	-	28	-	4	-	32	-	14	25,4%	(73,0%)
Irrecoverable debts written off	10 224	-	-	-	-	-	-	-	-	-
Operational costs	13 579	3 460	25,5%	3 547	26,1%	7 007	51,6%	5 593	38,5%	(36,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 180)	5 675	-	(9 576)	-	(3 902)	-	548	-	-
Transfers and subsidies - capital (monetary allocations)	15 858	-	-	3 825	24,1%	3 825	24,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(322)	5 675	-	(5 751)	-	(76)	-	548	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(322)	5 675	-	(5 751)	-	(76)	-	548	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(322)	5 675	-	(5 751)	-	(76)	-	548	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(322)	5 675	-	(5 751)	-	(76)	-	548	-	-

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		15 858	4 769	30,1%	4 618	29,1%	9 387	59,2%	-	-	(100,0%)	
National Government		15 858	4 769	30,1%	4 618	29,1%	9 387	59,2%	-	-	(100,0%)	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		15 858	4 769	30,1%	4 618	29,1%	9 387	59,2%	-	-	(100,0%)	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional		15 858	4 769	30,1%	4 618	29,1%	9 387	59,2%	-	-	(100,0%)	
Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	
Executive and Council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		9 948	3 870	38,9%	1 915	19,2%	5 785	58,1%	-	-	(100,0%)	
Planning and Development		9 948	3 870	38,9%	1 915	19,2%	5 785	58,1%	-	-	(100,0%)	
Road Transport		-	-	-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		5 910	899	15,2%	2 703	45,7%	3 602	60,9%	-	-	(100,0%)	
Energy sources		5 910	899	15,2%	2 703	45,7%	3 602	60,9%	-	-	(100,0%)	
Water Management		-	-	-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26						2024/25		Q2 of 2024/25 Q2 of 2025/26	
		Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Cash Flow from Operating Activities											
Receipts		111 598	-	-	-	-	-	145 159	315,3%	(100,0%	
Property rates		6 953	-	-	-	-	-	13 331	207,9%	(100,0%	
Service charges		29 885	-	-	-	-	-	47 134	307,1%	(100,0%	

Other revenue	2 281	-	-	-	-	-	-	7 500	-	(100,0%)
Transfers and Subsidies - Operational	43 190	-	-	-	-	-	-	77 189	434,0%	(100,0%)
Transfers and Subsidies - Capital	15 858	-	-	-	-	-	-	-	221,8%	-
Interest	13 431	-	-	-	-	-	-	5	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(111 277)	4 716	(4,2%)	(6 537)	5,9%	(1 820)	1,6%	(8 967)	8,3%	(27,1%)
Suppliers and employees	(100 618)	4 716	(4,7%)	(6 537)	6,5%	(1 820)	1,8%	(8 967)	8,7%	(27,1%)
Finance charges	(10 660)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	321	4 716	1 468,6%	(6 537)	(2 035,4%)	(1 820)	(566,8%)	136 192	1 615,2%	(104,8%)
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	(15 858)	-	-	-	-	-	-	-	-	-
Capital assets	(15 858)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(15 858)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 537)	4 716	(30,4%)	(6 537)	42,1%	(1 820)	11,7%	136 192	(14 125,4%)	(104,8%)
Cash/cash equivalents at the year begin:	219	-	-	4 716	2 153,5%	-	-	227 126	-	(97,9%)
Cash/cash equivalents at the year end:	(15 318)	4 716	(30,8%)	(1 820)	11,9%	(1 820)	11,9%	363 318	8 440,7%	(100,5%)

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	1 542	3,5%	614	1,4%	681	1,5%	41 287	93,6%	44 125	30,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 206	14,5%	754	5,0%	536	3,5%	11 710	77,0%	15 206	10,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 031	4,1%	434	1,7%	398	1,6%	23 107	92,5%	24 971	17,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 141	3,3%	515	1,5%	509	1,5%	32 225	93,7%	34 390	23,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	635	3,2%	294	1,5%	291	1,4%	18 894	93,9%	20 113	13,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	3,0%	10	1,3%	6	,7%	759	95,0%	799	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	,5%	3	,1%	1	-	5 161	99,4%	5 193	3,6%	-	-	-	-
Total By Income Source	6 607	4,6%	2 625	1,8%	2 423	1,7%	133 143	92,0%	144 798	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	280	2,1%	125	,9%	117	,9%	12 835	96,1%	13 356	9,2%	-	-	-	-
Commercial	298	11,8%	85	3,4%	55	2,2%	2 094	82,7%	2 532	1,7%	-	-	-	-
Households	6 023	4,7%	2 413	1,9%	2 248	1,7%	118 104	91,7%	128 788	88,9%	-	-	-	-
Other	6	5,1%	3	2,2%	3	2,3%	110	90,3%	121	,1%	-	-	-	-
Total By Customer Group	6 607	4,6%	2 625	1,8%	2 423	1,7%	133 143	92,0%	144 798	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 141	1,1%	2 256	1,1%	1 997	1,0%	194 266	96,8%	200 659	76,3%
Bulk Water	-	-	-	-	-	-	6	100,0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	106	,4%	283	1,1%	706	2,8%	24 132	95,7%	25 228	9,6%
Auditor-General	322	1,1%	2 095	7,2%	1 770	6,1%	24 993	85,7%	29 180	11,1%
Other	25	,3%	63	,8%	90	1,1%	7 739	97,8%	7 916	3,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 595	1,0%	4 696	1,8%	4 563	1,7%	251 134	95,5%	262 988	100,0%

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 203 0005
Chief Financial Officer	Ms Remotlwe Babedjwejang	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	186 591	52 350	28,1%	52 237	28,0%	104 586	56,1%	37 094	36,1%	40,8%
Exchange Revenue										
Service charges - Electricity	27 175	6 883	25,3%	7 086	26,1%	13 969	51,4%	5 310	41,9%	33,5%
Service charges - Water	18 534	4 017	21,7%	4 657	25,1%	8 674	46,8%	3 916	38,7%	18,9%
Service charges - Waste Water Management	9 471	2 421	25,6%	2 373	25,1%	4 794	50,6%	2 266	58,3%	4,7%
Service charges - Waste Management	4 301	1 150	26,7%	1 157	26,9%	2 306	53,6%	1 033	58,4%	12,0%
Sale of Goods and Rendering of Services	510	53	10,4%	96	18,9%	149	29,3%	36	28,4%	170,4%
Agency services	604	302	49,9%	262	43,4%	564	93,4%	241	71,3%	9,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 681	5 466	25,2%	5 384	24,8%	10 850	50,0%	5 250	61,2%	2,6%
Interest earned from Current and Non Current Assets	551	16	3,0%	17	3,2%	34	6,1%	57	97,3%	(69,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 403	291	6,6%	286	6,5%	576	13,1%	268	3,8%	6,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 781	2	,1%	1	-	3	,1%	19	5,5%	(95,9%)
Non-Exchange Revenue										
Property rates	36 002	7 454	20,7%	7 687	21,4%	15 141	42,1%	6 792	42,6%	13,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	-	-	2	26,4%	2	26,4%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 132	22 213	41,0%	21 130	39,0%	43 343	80,1%	10 665	21,6%	98,1%
Interest	6 438	2 082	32,3%	2 098	32,6%	4 180	64,9%	1 242	80,0%	68,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	197 675	17 018	8,6%	47 846	24,2%	64 864	32,8%	31 456	27,5%	52,1%
Employee related costs	63 178	9 255	14,6%	10 476	16,6%	19 731	31,2%	10 205	37,4%	2,6%
Remuneration of councillors	4 667	955	20,5%	955	20,5%	1 910	40,9%	982	51,3%	(2,8%)
Bulk purchases - electricity	47 609	-	-	13 831	29,1%	13 831	29,1%	10 975	29,0%	26,0%
Inventory consumed	6 093	1 402	23,0%	1 298	21,3%	2 700	44,3%	873	34,5%	48,7%
Debt impairment	20 791	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 368	-	-	-	-	-	-	-	-	-
Interest	3 071	0	-	10 293	335,2%	10 293	335,2%	0	-	12 401 384,3%
Contracted services	13 170	2 518	19,1%	4 740	36,0%	7 259	55,1%	4 080	39,5%	16,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 634	264	16,2%	177	10,8%	441	27,0%	484	85,6%	(63,4%)
Operational costs	16 093	2 622	16,3%	6 075	37,8%	8 698	54,0%	3 857	37,0%	57,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 084)	35 332	-	4 391	-	39 722	-	5 639	-	-
Transfers and subsidies - capital (monetary allocations)	33 013	3 030	9,2%	5 851	17,7%	8 882	26,9%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 929	38 362	-	10 242	-	48 604	-	5 639	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21 929	38 362	-	10 242	-	48 604	-	5 639	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 929	38 362	-	10 242	-	48 604	-	5 639	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 929	38 362	-	10 242	-	48 604	-	5 639	-	-

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		36 202	1 810	5,0%	8 618	23,8%	10 427	28,8%	943	4,6%	814,2%	
National Government		33 013	1 810	5,5%	8 618	26,1%	10 427	31,6%	943	4,6%	814,2%	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		33 013	1 810	5,5%	8 618	26,1%	10 427	31,6%	943	4,6%	814,2%	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		3 189	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional		36 202	1 810	5,0%	8 618	23,8%	10 427	28,8%	943	4,6%	814,2%	
Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	
Executive and Council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		11 013	-	-	-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	-	-	-	
Road Transport		11 013	-	-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		25 189	1 810	7,2%	8 618	34,2%	10 427	41,4%	943	9,4%	814,2%	
Energy sources		12 000	-	-	-	-	-	-	-	-	-	
Water Management		13 189	-	-	-	-	-	-	-	-	-	
Waste Water Management		-	1 810	-	8 618	-	10 427	-	943	47 130 150,0%	814,2%	
Waste Management		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26						2024/25		Q2 of 2024/25 Q2 of 2025/26	
		Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Cash Flow from Operating Activities											
Receipts		168 091	-	-	-	-	-	169 982	152,9%	(100,0%	
Property rates		27 722	-	-	-	-	-	18 146	114,4%	(100,0%	
Service charges		45 801	-	-	-	-	-	45 593	183,1%	(100,0%	

Other revenue	7 424	-	-	-	-	-	5 322	89.2%	(100.0%)	
Transfers and Subsidies - Operational	54 132	-	-	-	-	-	65 912	165.5%	(100.0%)	
Transfers and Subsidies - Capital	33 013	-	-	-	-	-	35 000	169.0%	(100.0%)	
Interest	-	-	-	-	-	-	9	.4%	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	
Payments	(131 561)	(10 184)	7.7%	(17 522)	13.3%	(27 706)	21.1%	(2 788)	2.1%	528.4%
Suppliers and employees	(129 338)	(10 184)	7.9%	(17 522)	13.5%	(27 706)	21.4%	(2 788)	2.1%	528.4%
Finance charges	(2 223)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	36 530	(10 184)	(27.9%)	(17 522)	(48.0%)	(27 706)	(75.8%)	167 194	946.0%	(110.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(22 056)	-	-	-	-	-	(1 084)	5.2%	(100.0%)	
Capital assets	(22 056)	-	-	-	-	-	(1 084)	5.2%	(100.0%)	
Net Cash from(used) Investing Activities	(22 056)	-	-	-	-	-	(1 084)	5.2%	(100.0%)	
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 346)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 346)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(1 346)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 128	(10 184)	(77.6%)	(17 522)	(133.5%)	(27 706)	(211.0%)	166 110	4 858.7%	(110.5%)
Cash/cash equivalents at the year begin:	22	-	-	(10 184)	(46 631.8%)	-	-	75 824	-	(113.4%)
Cash/cash equivalents at the year end:	13 150	(10 184)	(77.4%)	(27 706)	(210.7%)	(27 706)	(210.7%)	241 934	498.5%	(111.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 389	4.4%	2 331	1.9%	1 754	1.4%	111 974	92.2%	121 449	36.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 662	11.6%	418	1.8%	490	2.1%	19 435	84.5%	23 005	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 633	5.2%	2 088	1.9%	2 086	1.9%	98 407	90.9%	108 213	32.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 541	5.0%	1 165	2.3%	1 111	2.2%	46 285	90.6%	51 102	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 187	5.1%	542	2.3%	516	2.2%	20 966	90.3%	23 211	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	299	3.4%	148	1.7%	151	1.7%	8 212	93.2%	8 810	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	78	5.3%	33	2.2%	29	2.0%	1 329	90.5%	1 469	4%	-	-	-	-
Total By Income Source	17 789	5.3%	6 725	2.0%	6 137	1.8%	306 608	90.9%	337 260	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 304	6.8%	1 286	2.6%	1 364	2.8%	42 928	87.8%	48 882	14.5%	-	-	-	-
Commercial	2 791	10.3%	564	2.1%	663	2.4%	23 134	85.2%	27 152	8.1%	-	-	-	-
Households	11 642	4.5%	4 854	1.9%	4 090	1.6%	239 622	92.1%	260 208	77.2%	-	-	-	-
Other	52	5.1%	22	2.1%	20	2.0%	925	90.8%	1 019	.3%	-	-	-	-
Total By Customer Group	17 789	5.3%	6 725	2.0%	6 137	1.8%	306 608	90.9%	337 260	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	145	.1%	362	.1%	5 450	2.0%	272 429	97.9%	278 386	88.2%
Bulk Water	-	-	-	-	-	-	1 585	100.0%	1 585	.5%
PAYE deductions	70	3.5%	-	-	-	-	1 931	96.5%	2 001	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	13	100.0%	13	-
Trade Creditors	279	1.3%	1 146	5.3%	3 537	16.2%	16 825	77.2%	21 787	6.9%
Auditor-General	-	-	2 048	18.9%	-	-	8 804	81.1%	10 852	3.4%
Other	106	13.8%	-	-	9	1.2%	650	85.0%	765	.2%
Medical Aid deductions	-	-	-	-	-	-	107	100.0%	107	-
Total	600	.2%	3 555	1.1%	8 996	2.9%	302 344	95.8%	315 495	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	5 057	-	-	-	-	-	-	-	35.0%	-
Transfers and Subsidies - Operational	74 149	-	-	-	-	-	-	-	283.6%	-
Transfers and Subsidies - Capital	64 287	-	-	-	-	-	-	-	220.7%	-
Interest	1 741	-	-	-	-	-	-	-	.1%	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	203 788	(44 566)	(21.9%)	(76 954)	(37.8%)	(121 519)	(59.6%)	(85 779)	78.3%	(10.3%)
Suppliers and employees	197 269	(44 566)	(22.6%)	(76 954)	(39.0%)	(121 519)	(61.6%)	(85 779)	80.8%	(10.3%)
Finance charges	6 520	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	477 327	(44 566)	(9.3%)	(76 954)	(16.1%)	(121 519)	(25.5%)	(85 779)	555.5%	(10.3%)
Cash Flow from Investing Activities										
Receipts	2 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	80 196	-	-	-	-	-	-	(17 388)	61.8%	(100.0%)
Capital assets	80 196	-	-	-	-	-	-	(17 388)	61.8%	(100.0%)
Net Cash from(used) Investing Activities	82 196	-	-	-	-	-	-	(17 388)	61.8%	(100.0%)
Cash Flow from Financing Activities										
Receipts	11 000	-	-	-	-	-	-	-	-	-
Short term loans	11 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	2 000	-	-	-	-	-	-	-	-	-
Repayment of borrowing	2 000	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	13 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	572 523	(44 566)	(7.8%)	(76 954)	(13.4%)	(121 519)	(21.2%)	(103 168)	(5 940.2%)	(25.4%)
Cash/cash equivalents at the year begin:	26	-	-	(44 566)	(169 238.6%)	-	-	324 811	(113.7%)	(113.7%)
Cash/cash equivalents at the year end:	572 549	(44 566)	(7.8%)	(121 519)	(21.2%)	(121 519)	(21.2%)	221 643	480 547.8%	(154.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 493	7.7%	2 157	3.0%	2 347	3.3%	61 066	85.9%	71 063	31.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 636	18.7%	368	2.6%	621	4.4%	10 447	74.2%	14 072	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 875	3.1%	610	1.0%	614	1.0%	58 039	94.9%	61 138	26.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 681	6.6%	1 128	2.8%	1 133	2.8%	35 667	87.8%	40 610	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 233	6.3%	992	2.8%	983	2.8%	31 094	88.1%	35 301	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	145	2.9%	66	1.3%	273	5.4%	4 587	90.4%	5 071	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51	13.1%	14	3.7%	15	3.8%	308	79.4%	388	2%	-	-	-	-
Total By Income Source	15 114	6.6%	5 335	2.3%	5 985	2.6%	201 208	88.4%	227 642	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 295	3.5%	971	1.5%	1 017	1.5%	61 715	93.5%	65 998	29.0%	-	-	-	-
Commercial	2 003	9.6%	408	1.9%	457	2.2%	18 072	86.3%	20 940	9.2%	-	-	-	-
Households	9 520	8.0%	3 418	2.9%	3 935	3.3%	102 016	85.8%	118 888	52.2%	-	-	-	-
Other	1 296	5.9%	538	2.5%	576	2.6%	19 406	89.0%	21 816	9.6%	-	-	-	-
Total By Customer Group	15 114	6.6%	5 335	2.3%	5 985	2.6%	201 208	88.4%	227 642	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 511	98.7%	7	.5%	7	.4%	7	.4%	1 531	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	464	.1%	6 753	2.0%	14 939	4.5%	309 261	93.3%	331 417	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	108	29.7%	121	33.5%	118	32.5%	15	4.2%	362	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 082	.6%	6 881	2.1%	15 063	4.5%	309 283	92.8%	333 310	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	4 862	4 146	85,3%	1 547	31,8%	5 694	117,1%	388	63,8%	299,0%
Transfers and Subsidies - Operational	70 881	27 648	39,0%	21 433	30,2%	49 081	69,2%	28 305	80,0%	(24,3%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	1 100	356	32,4%	203	18,5%	559	50,8%	142	79,5%	42,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(73 572)	(3 507)	4,8%	(4 476)	6,1%	(7 983)	10,9%	(5 098)	13,3%	(12,2%)
Suppliers and employees	(73 572)	(3 507)	4,8%	(4 476)	6,1%	(7 983)	10,9%	(5 098)	13,3%	(12,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 271	28 643	875,7%	18 708	572,0%	47 350	1 447,7%	23 737	449,4%	(21,2%)
Cash Flow from Investing Activities										
Receipts	-	(216)	-	(241)	-	(458)	-	(100)	-	140,3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(216)	-	(241)	-	(458)	-	(100)	-	140,3%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(400)	1	(2%)	-	-	1	(2%)	(23)	15,5%	(100,0%)
Capital assets	(400)	1	(2%)	-	-	1	(2%)	(23)	15,5%	(100,0%)
Net Cash from/(used) Investing Activities	(400)	(216)	53,9%	(241)	60,3%	(457)	114,2%	(124)	210,3%	95,2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 871	28 427	990,3%	18 466	643,3%	46 894	1 633,6%	23 613	452,6%	(21,8%)
Cash/cash equivalents at the year begin:	640	233	36,4%	28 694	4 485,4%	233	36,4%	27 924	10,2%	2,8%
Cash/cash equivalents at the year end:	3 510	28 694	817,4%	47 160	1 343,5%	47 160	1 343,5%	51 503	288,6%	(8,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	357	100,0%	357	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	357	100,0%	357	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	357	100,0%	357	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	357	100,0%	357	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	926	10,9%	1 592	18,8%	782	9,2%	5 159	61,0%	8 459	96,2%
Other	-	-	-	-	173	52,2%	159	47,8%	332	3,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	926	10,5%	1 592	18,1%	955	10,9%	5 317	60,5%	8 791	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	579 952	67 714	11,7%	94 989	16,4%	162 702	28,1%	96 019	57,2%	(1,1%)
Exchange Revenue										
Service charges - Electricity	157 735	23 160	14,7%	26 274	16,7%	49 434	31,3%	32 227	47,5%	(18,5%)
Service charges - Water	27 527	3 985	14,5%	4 914	17,9%	8 899	32,3%	5 254	21,5%	(6,5%)
Service charges - Waste Water Management	18 564	3 453	18,6%	3 421	18,4%	6 874	37,0%	3 357	19,0%	1,9%
Service charges - Waste Management	10 800	2 417	22,4%	2 359	21,8%	4 776	44,2%	2 281	-	3,4%
Sale of Goods and Rendering of Services	324	116	35,8%	69	21,2%	185	57,0%	127	16,5%	(45,8%)
Agency services	367	334	91,0%	575	156,4%	909	247,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 201	6 307	34,7%	6 347	34,9%	12 655	69,5%	5 582	155,8%	13,7%
Interest earned from Current and Non Current Assets	58	3	5,0%	8	13,4%	11	18,5%	0	2,2%	2 519,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	916	211	23,1%	158	17,2%	369	40,3%	322	19,0%	(51,0%)
Licence and permits	835	-	-	-	-	-	-	253	58,3%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 253	829	25,5%	959	29,5%	1 787	54,9%	600	400,4%	59,7%
Non-Exchange Revenue										
Property rates	34 984	23 476	67,1%	4 442	12,7%	27 918	79,8%	2 895	65,4%	53,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	566	2	4%	9	1,6%	11	1,9%	35	5 889,6%	(74,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	143 598	-	-	42 060	29,3%	42 060	29,3%	40 065	76,3%	5,0%
Interest	8 897	3 420	38,4%	3 394	38,1%	6 814	76,6%	3 021	64,5%	12,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	219	-	-	-	-	-	-	-	-	-
Other Gains	152 541	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	430 512	40 474	9,4%	52 672	12,2%	93 146	21,6%	48 190	24,7%	9,3%
Employee related costs	167 716	27 015	16,1%	37 779	22,5%	64 794	38,6%	25 609	23,6%	47,5%
Remuneration of councillors	8 562	1 420	16,6%	1 495	17,5%	2 914	34,0%	2 030	29,7%	(26,4%)
Bulk purchases - electricity	91 601	1 187	1,3%	1 245	1,4%	2 433	2,7%	558	2,2%	123,1%
Inventory consumed	22 436	2 128	9,5%	1 413	6,3%	3 541	15,8%	884	16,8%	59,9%
Debt impairment	16 481	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 952	-	-	-	-	-	-	-	-	-
Interest	11 671	476	4,1%	486	4,2%	962	8,2%	-	-	(100,0%)
Contracted services	48 834	4 602	9,4%	6 041	12,4%	10 643	21,8%	13 584	165,5%	(55,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	15	-	1	-	16	-	2	936 900,0%	(31,6%)
Operational costs	30 258	3 631	12,0%	4 211	13,9%	7 843	25,9%	5 523	40,6%	(23,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	149 440	27 240	-	42 316	-	69 556	-	47 830	-	-
Transfers and subsidies - capital (monetary allocations)	37 027	948	2,6%	-	-	948	2,6%	-	11,6%	-
Transfers and subsidies - capital (in-kind)	125	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	186 592	28 188	-	42 316	-	70 504	-	47 830	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	186 592	28 188	-	42 316	-	70 504	-	47 830	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	186 592	28 188	-	42 316	-	70 504	-	47 830	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	186 592	28 188	-	42 316	-	70 504	-	47 830	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	37 027	2 518	6,8%	-	-	2 518	6,8%	-	13,1%	-
National Government	37 027	2 518	6,8%	-	-	2 518	6,8%	-	13,3%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 027	2 518	6,8%	-	-	2 518	6,8%	-	13,3%	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	5,0%	-
Capital Expenditure Functional	37 490	2 518	6,7%	24	,1%	2 542	6,8%	-	13,1%	(100,0%)
Municipal governance and administration	443	-	-	24	5,4%	24	5,4%	-	126,1%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	443	-	-	24	5,4%	24	5,4%	-	126,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	-	-	-	-	-	-	-	-	-
Community and Social Services	5 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 375	-	-	-	-	-	-	-	14,1%	-
Planning and Development	3 375	-	-	-	-	-	-	-	15,6%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	28 673	2 518	8,8%	-	-	2 518	8,8%	-	8,5%	-
Energy sources	9 000	2 518	28,0%	-	-	2 518	28,0%	-	11,7%	-
Water Management	19 673	-	-	-	-	-	-	-	5,9%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	786 058	25 520	3,2%	101 610	12,9%	127 129	16,2%	639 058	197,1%	(84,1%)
Property rates	-	-	-	-	-	-	-	49 558	379,5%	(100,0%)
Service charges	-	10 663	-	10 028	-	20 691	-	282 466	259,1%	(96,4%)

Other revenue	609 446	5 579	.9%	3 519	.6%	9 098	1.5%	8 596	4.5%	(59.0%)
Transfers and Subsidies - Operational	139 585	5 243	3.8%	45 048	32.3%	50 291	36.0%	272 888	5 678.0%	(83.5%)
Transfers and Subsidies - Capital	37 027	4 034	10.9%	43 015	116.2%	47 049	127.1%	25 011	-	72.0%
Interest	-	-	-	-	-	-	-	549	11.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(11 463)	(6 709)	58.5%	(8 054)	70.3%	(14 762)	128.8%	(9 655)	19.2%	(16.6%)
Suppliers and employees	(11 463)	(6 709)	58.5%	(8 054)	70.3%	(14 762)	128.8%	(9 655)	19.2%	(16.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	774 596	18 811	2.4%	93 556	12.1%	112 367	14.5%	629 404	253.5%	(85.1%)
Cash Flow from Investing Activities										
Receipts	(57)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(57)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(948)	-	-	-	(948)	-	-	-	-
Capital assets	-	(948)	-	-	-	(948)	-	-	-	-
Net Cash from/(used) Investing Activities	(57)	(948)	1 654.8%	-	-	(948)	1 654.8%	-	-	-
Cash Flow from Financing Activities										
Receipts	65	115	178.9%	13	19.5%	128	198.4%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	115	178.9%	13	19.5%	128	198.4%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	65	115	178.9%	13	19.5%	128	198.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	774 603	17 978	2.3%	93 569	12.1%	111 547	14.4%	629 404	253.5%	(85.1%)
Cash/cash equivalents at the year begin:	1 633	-	-	17 978	1 101.0%	-	-	663 518	-	(97.3%)
Cash/cash equivalents at the year end:	776 236	17 978	2.3%	111 547	14.4%	111 547	14.4%	1 292 922	213.2%	(91.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 921	3.7%	2 196	1.6%	2 115	1.6%	124 556	93.1%	133 788	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 404	16.5%	1 820	2.9%	1 797	2.9%	48 883	77.7%	62 905	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 812	2.6%	4 273	2.9%	1 713	1.2%	138 935	93.4%	148 732	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 130	4.3%	1 311	1.8%	1 457	2.0%	66 845	91.9%	72 743	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 386	3.6%	1 011	1.5%	1 125	1.7%	62 611	93.3%	67 132	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	116	3.2%	58	1.6%	74	2.0%	3 417	93.2%	3 664	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 029	3.4%	505	1.7%	488	1.6%	28 045	93.3%	30 067	5.8%	-	-	-	-
Total By Income Source	25 798	5.0%	11 172	2.2%	8 769	1.7%	473 292	91.2%	519 031	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 936	3.8%	1 326	1.7%	1 298	1.7%	72 466	92.9%	78 026	15.0%	-	-	-	-
Commercial	3 169	29.0%	830	7.6%	254	2.3%	6 657	61.0%	10 911	2.1%	-	-	-	-
Households	19 227	4.7%	8 769	2.1%	6 994	1.7%	374 853	91.5%	409 844	79.0%	-	-	-	-
Other	466	2.3%	248	1.2%	222	1.1%	19 316	95.4%	20 251	3.9%	-	-	-	-
Total By Customer Group	25 798	5.0%	11 172	2.2%	8 769	1.7%	473 292	91.2%	519 031	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	487	.1%	519	.1%	549	.1%	625 418	99.8%	626 973	81.0%
Bulk Water	-	-	-	-	-	-	19 099	100.0%	19 099	2.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	764	.7%	3 779	3.5%	1 062	1.0%	101 201	94.8%	106 805	13.8%
Auditor-General	-	-	-	-	-	-	10 251	100.0%	10 251	1.3%
Other	-	-	1	-	-	-	11 382	100.0%	11 383	1.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 251	.2%	4 299	.6%	1 610	.2%	767 351	99.1%	774 511	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	85 719	26 851	31,3%	17 971	21,0%	44 822	52,3%	13 918	47,0%	29,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	7 181	1 036	14,4%	968	13,5%	2 004	27,9%	1 321	31,6%	(26,7%)
Service charges - Waste Water Management	4 066	820	20,2%	765	18,8%	1 584	39,0%	823	37,8%	(7,1%)
Service charges - Waste Management	5 609	1 174	20,9%	1 083	19,3%	2 257	40,2%	958	33,7%	13,0%
Sale of Goods and Rendering of Services	858	72	8,4%	85	10,0%	157	18,3%	135	29,6%	(36,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 308	1 998	21,5%	2 076	22,3%	4 073	43,8%	1 245	27,8%	66,8%
Interest earned from Current and Non Current Assets	375	41	10,9%	71	19,0%	112	29,8%	6	5,0%	1 039,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	23	1	5,7%	550	2 430,2%	551	2 435,9%	2	106,9%	28 361,3%
Rental from Fixed Assets	1 999	63	3,2%	74	3,7%	137	6,9%	65	5,8%	13,1%
Licence and permits	475	12	2,4%	15	3,2%	27	5,6%	58	18,3%	(73,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	497	5	1,0%	13	2,7%	19	3,7%	14	2,9%	(3,8%)
Non-Exchange Revenue										
Property rates	10 964	5 921	54,0%	(38)	(,3%)	5 883	53,7%	90	55,6%	(142,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 717	15 674	36,7%	12 275	28,7%	27 949	65,4%	9 093	59,2%	35,0%
Interest	1 649	0	-	0	-	1	,1%	1	,1%	(42,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	35	-	33	-	68	-	108	26,4%	(69,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	82 889	9 915	12,0%	10 604	12,8%	20 519	24,8%	11 316	29,9%	(6,3%)
Employee related costs	39 700	8 241	20,8%	8 404	21,2%	16 645	41,9%	8 575	47,2%	(2,0%)
Remuneration of councillors	5 007	1 262	25,2%	1 246	24,9%	2 508	50,1%	1 164	49,7%	7,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 363	(10)	(,4%)	238	10,1%	227	9,6%	282	50,7%	(15,8%)
Debt impairment	12 871	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	8 719	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	3 452	16	,5%	223	6,5%	240	6,9%	71	3,8%	212,5%
Transfers and subsidies	35	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	10 740	406	3,8%	493	4,6%	899	8,4%	1 223	25,6%	(59,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 830	16 936	-	7 367	-	24 303	-	2 602	-	-
Transfers and subsidies - capital (monetary allocations)	-	5 000	-	-	-	5 000	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 830	21 936		7 367		29 303		2 602		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 830	21 936		7 367		29 303		2 602		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 830	21 936		7 367		29 303		2 602		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 830	21 936		7 367		29 303		2 602		

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		21 979	-	-	4 532	20,6%	4 532	20,6%	-	-	(100,0%)	
National Government		21 979	-	-	4 532	20,6%	4 532	20,6%	-	-	(100,0%)	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		21 979	-	-	4 532	20,6%	4 532	20,6%	-	-	(100,0%)	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional		21 979	-	-	4 532	20,6%	4 532	20,6%	-	-	(100,0%)	
Municipal governance and administration		-	-	-	-	-	-	-	-	-	-	
Executive and Council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		-	-	-	-	-	-	-	-	-	-	
Community and Social Services		-	-	-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	
Public Safety		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	-	-	-	-	-	-	-	
Planning and Development		-	-	-	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		21 979	-	-	4 532	20,6%	4 532	20,6%	-	-	(100,0%)	
Energy sources		-	-	-	-	-	-	-	-	-	-	
Water Management		21 979	-	-	4 532	20,6%	4 532	20,6%	-	-	(100,0%)	
Waste Water Management		-	-	-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
		Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Cash Flow from Operating Activities											
Receipts		84 452	2 568	3,0%	2 139	2,5%	4 707	5,6%	1 197	4,7%	78,7%
Property rates		6 600	628	9,5%	1 931	29,3%	2 559	38,8%	1 034	15,4%	86,7%
Service charges		8 472	329	3,9%	294	3,5%	624	7,4%	176	4,0%	67,1%

Other revenue	5 311	1 611	30,3%	(86)	(1,6%)	1 524	28,7%	(13)	49,3%	542,6%
Transfers and Subsidies - Operational	41 717	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	21 979	-	-	-	-	-	-	-	-	-
Interest	375	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(62 062)	6 443	(10,4%)	(12 504)	20,1%	(6 061)	9,8%	5 845	(3,1%)	(313,9%)
Suppliers and employees	(62 062)	6 443	(10,4%)	(12 504)	20,1%	(6 061)	9,8%	5 845	(3,1%)	(313,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	22 390	9 011	40,2%	(10 365)	(46,3%)	(1 354)	(6,0%)	7 041	22,9%	(247,2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(21 979)	-	-	(4 532)	20,6%	(4 532)	20,6%	-	2,2%	(100,0%)
Capital assets	(21 979)	-	-	(4 532)	20,6%	(4 532)	20,6%	-	2,2%	(100,0%)
Net Cash from(used) Investing Activities	(21 979)	-	-	(4 532)	20,6%	(4 532)	20,6%	-	2,2%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	411	9 011	2 192,9%	(14 898)	(3 625,4%)	(5 887)	(1 432,6%)	7 041	166,6%	(311,6%)
Cash/cash equivalents at the year begin:	617	-	-	9 011	1 461,5%	-	-	(1 843)	-	(588,9%)
Cash/cash equivalents at the year end:	1 027	9 011	877,0%	(5 913)	(575,5%)	(5 913)	(575,5%)	9 969	266,8%	(159,3%)

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	414	1,1%	401	1,0%	396	1,0%	37 457	96,9%	38 668	21,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(75)	(,3%)	1	-	-	-	28 934	100,3%	28 860	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	287	1,1%	286	1,1%	287	1,1%	24 776	96,6%	25 636	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	411	1,1%	406	1,1%	407	1,1%	35 297	96,6%	36 521	19,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	8	-	16	-	47 347	99,9%	47 371	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 692)	(77,2%)	24	,3%	24	,3%	13 019	176,5%	7 376	4,0%	-	-	-	-
Total By Income Source	(4 655)	(2,5%)	1 126	,6%	1 130	,6%	186 830	101,3%	184 432	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	,1%	0	,1%	0	,1%	512	99,8%	513	3%	-	-	-	-
Commercial	(1 246)	(12,6%)	97	1,0%	100	1,0%	10 973	110,6%	9 923	5,4%	-	-	-	-
Households	399	,5%	446	,6%	459	,6%	73 092	98,2%	74 395	40,3%	-	-	-	-
Other	(3 808)	(3,8%)	583	,6%	572	,6%	102 254	102,7%	99 600	54,0%	-	-	-	-
Total By Customer Group	(4 655)	(2,5%)	1 126	,6%	1 130	,6%	186 830	101,3%	184 432	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	2 421	100,0%	2 421	2,8%
Bulk Water	-	-	-	-	-	-	9 036	100,0%	9 036	10,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	320	100,0%	-	-	-	-	-	-	320	,4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	,2%	81	4,0%	41	2,0%	1 904	93,7%	2 031	2,3%
Auditor-General	-	-	-	-	-	-	1 220	100,0%	1 220	1,4%
Other	1 435	2,0%	1 297	1,8%	1 081	1,5%	68 172	94,7%	71 984	82,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 759	2,0%	1 378	1,6%	1 123	1,3%	82 752	95,1%	87 011	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	259 115	52 305	20,2%	60 336	23,3%	112 641	43,5%	(2 990)	4,8%	(2 117,7%)
Exchange Revenue										
Service charges - Electricity	67 101	21 745	32,4%	17 854	26,6%	39 598	59,0%	(18 662)	(55,8%)	(195,7%)
Service charges - Water	15 544	2 538	16,3%	1 671	10,7%	4 209	27,1%	1 389	20,5%	20,2%
Service charges - Waste Water Management	31 915	8 116	25,4%	7 942	24,9%	16 057	50,3%	5 670	30,4%	40,1%
Service charges - Waste Management	20 766	4 761	22,9%	4 676	22,5%	9 437	45,4%	3 028	27,9%	54,4%
Sale of Goods and Rendering of Services	771	204	26,5%	198	25,6%	401	52,1%	89	25,2%	122,3%
Agency services	502	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 457	135	9,3%	163	11,2%	298	20,5%	111	41,2%	46,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	630	153	24,3%	181	28,8%	335	53,1%	128	31,0%	41,8%
Licence and permits	966	-	-	-	-	-	-	0	2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	529	30	5,8%	30	5,6%	60	11,4%	47	72,3%	(36,6%)
Non-Exchange Revenue										
Property rates	36 316	13 118	36,1%	6 664	18,4%	19 783	54,5%	4 316	17,4%	54,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 172	22	1,0%	153	7,1%	176	8,1%	493	563,0%	(68,9%)
Licences or permits	20	2	9,6%	1	6,7%	3	16,3%	-	-	(100,0%)
Transfer and subsidies - Operational	68 427	1 319	1,9%	20 753	30,3%	22 072	32,3%	-	35,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	12 000	161	1,3%	51	4%	212	1,8%	400	12,6%	(87,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	326 420	63 379	19,4%	71 211	21,8%	134 589	41,2%	66 323	43,6%	7,4%
Employee related costs	92 655	24 128	26,0%	23 006	24,8%	47 134	50,9%	23 088	49,8%	(4%)
Remuneration of councillors	6 642	1 440	21,7%	1 442	21,7%	2 882	43,4%	1 479	47,1%	(2,5%)
Bulk purchases - electricity	60 000	20 012	33,4%	14 364	23,9%	34 376	57,3%	13 466	34,7%	6,7%
Inventory consumed	21 501	3 103	14,4%	4 337	20,2%	7 440	34,6%	4 144	19,1%	4,6%
Debt impairment	42 341	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 544	-	-	-	-	-	-	-	-	-
Interest	6 500	5 545	85,3%	13 475	207,3%	19 020	292,6%	9 088	358,0%	48,3%
Contracted services	19 012	3 896	20,5%	3 621	19,0%	7 517	39,5%	4 016	25,8%	(9,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	36 225	5 255	14,5%	10 967	30,3%	16 222	44,8%	11 043	42,0%	(,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 305)	(11 073)	-	(10 875)	-	(21 948)	-	(69 313)	-	-
Transfers and subsidies - capital (monetary allocations)	31 190	2 015	6,5%	3 182	10,2%	5 197	16,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(36 115)	(9 058)		(7 693)		(16 751)		(69 313)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(36 115)	(9 058)		(7 693)		(16 751)		(69 313)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(36 115)	(9 058)		(7 693)		(16 751)		(69 313)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(36 115)	(9 058)		(7 693)		(16 751)		(69 313)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	31 890	1 783	5,6%	5 598	17,6%	7 380	23,1%	7 588	35,5%	(26,2%)
National Government	31 190	1 753	5,6%	4 634	14,9%	6 387	20,5%	7 588	37,0%	(38,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 190	1 753	5,6%	4 634	14,9%	6 387	20,5%	7 588	37,0%	(38,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	30	4,3%	963	137,6%	993	141,9%	-	22,7%	(100,0%)
Capital Expenditure Functional	31 890	1 783	5,6%	5 598	17,6%	7 380	23,1%	7 588	35,5%	(26,2%)
Municipal governance and administration	300	-	-	12	3,8%	12	3,8%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	-	-	12	3,8%	12	3,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	-	-	-	-	-	-	-
Community and Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 227	1 753	10,2%	5 525	32,1%	7 278	42,2%	3 493	41,2%	58,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 227	1 753	10,2%	5 525	32,1%	7 278	42,2%	3 493	41,2%	58,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 263	30	2,2%	61	4,4%	91	6,6%	4 095	30,6%	(98,5%)
Energy sources	-	-	-	-	-	-	-	4 095	29,3%	(100,0%)
Water Management	14 263	30	2,2%	61	4,4%	91	6,6%	-	39,8%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	263 983	54 798	20,8%	51 756	19,6%	106 553	40,4%	104 809	164,9%	(50,6%)	
Property rates	25 421	-	-	2	-	2	-	25 335	134,2%	(100,0%)	
Service charges	108 260	47 348	43,7%	28 843	26,6%	76 191	70,4%	439 855	610,6%	(93,4%)	

Other revenue	29 227	5 950	20,4%	112	4%	6 062	20,7%	(403 938)	(26 398,5%)	(100,0%)
Transfers and Subsidies - Operational	68 427	1 500	2,2%	19 158	28,0%	20 658	30,2%	38 140	207,0%	(49,8%)
Transfers and Subsidies - Capital	31 190	-	-	3 638	11,7%	3 638	11,7%	5 418	259,5%	(32,9%)
Interest	1 457	-	-	4	,3%	4	,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(242 535)	(93 580)	38,6%	(82 237)	33,9%	(175 816)	72,5%	(85 058)	54,2%	(3,3%)
Suppliers and employees	(236 035)	(93 580)	39,6%	(82 237)	34,8%	(175 816)	74,5%	(85 058)	54,9%	(3,3%)
Finance charges	(6 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 447	(38 782)	(180,8%)	(30 481)	(142,1%)	(69 263)	(322,9%)	19 751	(763,8%)	(254,3%)
Cash Flow from Investing Activities										
Receipts	12 000	-	-	3 200	26,7%	3 200	26,7%	2 800	88,4%	14,3%
Proceeds on disposal of PPE	12 000	-	-	3 200	26,7%	3 200	26,7%	2 800	88,4%	14,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(31 890)	-	-	(4 549)	14,3%	(4 549)	14,3%	-	-	(100,0%)
Capital assets	(31 890)	-	-	(4 549)	14,3%	(4 549)	14,3%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(19 890)	-	-	(1 349)	6,8%	(1 349)	6,8%	2 800	(15,9%)	(148,2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 557	(38 782)	(2 490,1%)	(31 830)	(2 043,8%)	(70 612)	(4 533,9%)	22 551	(314,7%)	(241,1%)
Cash/cash equivalents at the year begin:	10 706	-	-	(38 782)	(362,3%)	-	-	221 493	-	(117,5%)
Cash/cash equivalents at the year end:	12 263	(38 782)	(316,2%)	(70 612)	(575,8%)	(70 612)	(575,8%)	244 044	(378,0%)	(128,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	498	,6%	555	,7%	220	,3%	83 479	98,5%	84 752	18,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	388	4,9%	96	1,2%	169	2,1%	7 283	91,8%	7 936	1,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 938	4,9%	1 571	2,0%	1 461	1,8%	72 742	91,3%	79 712	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 414	3,1%	2 367	1,3%	2 386	1,3%	167 236	94,3%	177 402	37,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 270	3,1%	1 416	1,4%	1 440	1,4%	98 131	94,1%	104 257	22,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	2,2%	37	1,0%	35	,9%	3 547	95,8%	3 701	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	143	1,3%	7	,1%	6	,1%	11 180	98,6%	11 335	2,4%	-	-	-	-
Total By Income Source	13 733	2,9%	6 049	1,3%	5 716	1,2%	443 597	94,6%	469 096	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 342	3,3%	641	1,6%	631	1,6%	37 683	93,5%	40 299	8,6%	-	-	-	-
Commercial	1 909	6,1%	765	2,4%	383	1,2%	28 180	90,2%	31 238	6,7%	-	-	-	-
Households	10 424	2,6%	4 622	1,2%	4 686	1,2%	376 525	95,0%	396 256	84,5%	-	-	-	-
Other	58	4,4%	20	1,6%	16	1,2%	1 209	92,8%	1 303	,3%	-	-	-	-
Total By Customer Group	13 733	2,9%	6 049	1,3%	5 716	1,2%	443 597	94,6%	469 096	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 625	2,1%	8 184	2,0%	8 816	2,1%	386 226	93,8%	411 852	69,0%
Bulk Water	1 848	1,3%	1 336	1,0%	770	,6%	134 033	97,1%	137 986	23,1%
PAYE deductions	1 514	73,0%	10	,5%	-	-	548	26,5%	2 073	,3%
VAT (output less input)	-	-	-	-	-	-	3	100,0%	3	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50	,2%	671	2,7%	503	2,0%	23 378	95,0%	24 602	4,1%
Auditor-General	80	,8%	60	,6%	2 133	20,6%	8 082	78,0%	10 356	1,7%
Other	2 017	26,2%	3	-	7	,1%	5 670	73,7%	7 698	1,3%
Medical Aid deductions	561	27,5%	-	-	-	-	1 477	72,5%	2 038	,3%
Total	14 696	2,5%	10 264	1,7%	12 229	2,0%	559 417	93,8%	596 607	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	170 436	40 521	23,8%	35 009	20,5%	75 530	44,3%	35 417	34,8%	(1,1%)
Exchange Revenue										
Service charges - Electricity	35 765	10 489	29,3%	9 032	25,3%	19 521	54,6%	8 693	49,8%	3,9%
Service charges - Water	12 569	3 531	28,1%	2 254	17,9%	5 785	46,0%	2 741	38,5%	(17,8%)
Service charges - Waste Water Management	10 736	1 492	13,9%	1 091	10,2%	2 583	24,1%	1 313	31,6%	(16,9%)
Service charges - Waste Management	12 061	2 725	22,6%	2 031	16,8%	4 757	39,4%	2 035	21,9%	(2%)
Sale of Goods and Rendering of Services	132	8	6,1%	12	9,2%	20	15,3%	12	12,9%	4,2%
Agency services	450	156	34,6%	-	-	156	34,6%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 776	524	29,5%	562	31,6%	1 086	61,1%	172	18,5%	225,9%
Interest earned from Current and Non Current Assets	4 575	47	1,0%	102	2,2%	149	3,3%	138	8,5%	(26,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	84	21,8%	63	16,3%	147	38,1%	59	42,1%	7,1%
Licence and permits	1 100	287	26,1%	372	33,8%	659	59,9%	139	23,6%	167,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22	4	16,6%	-	-	4	16,6%	2	10,4%	(100,0%)
Non-Exchange Revenue										
Property rates	18 437	5 585	30,3%	4 149	22,5%	9 734	52,8%	4 776	36,3%	(13,1%)
Surcharges and Taxes	9 396	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	143	5	3,8%	9	6,0%	14	9,7%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 006	15 315	37,3%	15 043	36,7%	30 358	74,0%	15 275	38,0%	(1,5%)
Interest	883	269	30,5%	289	32,8%	559	63,3%	61	18,1%	370,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	21 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	146 541	35 195	24,0%	22 226	15,2%	57 421	39,2%	19 302	21,0%	15,1%
Employee related costs	40 775	13 454	33,0%	9 042	22,2%	22 496	55,2%	8 834	26,7%	2,4%
Remuneration of councillors	5 298	1 307	24,7%	1 297	24,5%	2 604	49,1%	823	26,0%	57,6%
Bulk purchases - electricity	30 115	11 427	37,9%	5 319	17,7%	16 746	55,6%	4 741	24,5%	12,2%
Inventory consumed	538	252	46,7%	77	14,2%	328	61,0%	20	4,8%	289,3%
Debt impairment	13 943	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 669	-	-	-	-	-	-	-	-	-
Interest	1 200	1 509	125,7%	1 258	104,8%	2 767	230,6%	830	95,7%	51,6%
Contracted services	17 608	4 576	26,0%	3 420	19,4%	7 995	45,4%	2 946	22,8%	16,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 533	-	-	-	-	-	-	-	-	-
Operational costs	15 860	2 671	16,8%	1 814	11,4%	4 485	28,3%	1 108	13,6%	63,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 895	5 326	-	12 783	-	18 109	-	16 114	-	-
Transfers and subsidies - capital (monetary allocations)	28 812	-	-	20 235	70,2%	20 235	70,2%	19 925	75,1%	1,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 707	5 326		33 018		38 344		36 039		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 707	5 326		33 018		38 344		36 039		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 707	5 326		33 018		38 344		36 039		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 707	5 326		33 018		38 344		36 039		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	28 812	(306 321)	(1 063,2%)	3 221	11,2%	(303 100)	(1 052,0%)	28 347	105,7%	(88,6%)
National Government	28 812	(96 566)	(335,2%)	3 214	11,2%	(93 352)	(324,0%)	9 785	60,6%	(67,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 812	(96 566)	(335,2%)	3 214	11,2%	(93 352)	(324,0%)	9 785	60,6%	(67,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	(209 755)	-	8	-	(209 747)	-	18 562	1 255,8%	(100,0%)
Capital Expenditure Functional	28 812	(306 895)	(1 065,2%)	3 221	11,2%	(303 674)	(1 054,0%)	28 347	105,7%	(88,6%)
Municipal governance and administration	-	(207 531)	-	8	-	(207 523)	-	18 562	1 863,7%	(100,0%)
Executive and Council	-	(202 576)	-	-	-	(202 576)	-	18 281	-	(100,0%)
Finance and administration	-	(4 955)	-	8	-	(4 947)	-	280	55,6%	(97,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	(249)	-	-	-	(249)	-	-	-	-
Community and Social Services	-	(249)	-	-	-	(249)	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	(17 672)	-	312	-	(17 360)	-	3 823	216,9%	(91,9%)
Planning and Development	-	(511)	-	-	-	(511)	-	-	-	-
Road Transport	-	(17 161)	-	312	-	(16 849)	-	3 823	271,2%	(91,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	28 812	(81 443)	(282,7%)	2 902	10,1%	(78 541)	(272,6%)	5 963	49,0%	(51,3%)
Energy sources	-	(11 484)	-	-	-	(11 484)	-	44	-	(100,0%)
Water Management	20 000	(67 769)	(338,8%)	2 902	14,5%	(64 867)	(324,3%)	3 375	40,1%	(14,0%)
Waste Water Management	8 812	(1 825)	(20,7%)	-	-	(1 825)	(20,7%)	2 478	91,0%	(100,0%)
Waste Management	-	(365)	-	-	-	(365)	-	66	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	157 012	(6 247)	(4,0%)	9 398	6,0%	3 151	2,0%	9 692	9,5%	(3,0%)
Property rates	14 749	(29 964)	(203,2%)	-	-	(29 964)	(203,2%)	410	2,8%	(100,0%)
Service charges	65 552	4 180	6,4%	3 805	5,8%	7 985	12,2%	4 535	12,4%	(16,1%)

Other revenue	2 318	560	24,1%	470	20,3%	1 030	44,4%	221	4,2%	112,7%
Transfers and Subsidies - Operational	41 006	10 117	24,7%	550	1,3%	10 667	26,0%	550	8,6%	-
Transfers and Subsidies - Capital	28 812	8 000	27,8%	3 600	12,5%	11 600	40,3%	3 600	9,3%	-
Interest	4 675	860	18,8%	973	21,3%	1 832	40,1%	376	19,9%	158,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(120 701)	(206)	,2%	-	-	(206)	,2%	-	-	-
Suppliers and employees	(119 501)	(195)	,2%	-	-	(195)	,2%	-	-	-
Finance charges	(1 200)	(11)	,9%	-	-	(11)	,9%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	36 311	(6 454)	(17,8%)	9 398	25,9%	2 944	8,1%	9 692	34,3%	(3,0%)
Cash Flow from Investing Activities										
Receipts	-	(89)	-	-	-	(89)	-	0	-	(100,0%)
Proceeds on disposal of PPE	-	(89)	-	-	-	(89)	-	0	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(33 134)	(9 753)	29,4%	-	-	(9 753)	29,4%	5 108	(11,2%)	(100,0%)
Capital assets	(33 134)	(9 753)	29,4%	-	-	(9 753)	29,4%	5 108	(11,2%)	(100,0%)
Net Cash from(used) Investing Activities	(33 134)	(9 842)	29,7%	-	-	(9 842)	29,7%	5 108	(11,2%)	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 177	(16 295)	(512,9%)	9 398	295,8%	(6 897)	(217,1%)	14 800	1 001,0%	(36,5%)
Cash/cash equivalents at the year begin:	13 221	-	-	6 065	45,9%	-	-	5 591	-	8,5%
Cash/cash equivalents at the year end:	16 399	6 065	37,0%	15 463	94,3%	15 463	94,3%	20 391	24,9%	(24,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 496	4,0%	3 266	8,6%	1 032	2,7%	32 007	84,7%	37 801	28,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 812	17,3%	2 361	14,5%	1 106	6,8%	10 002	61,4%	16 281	12,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 408	5,8%	1 345	5,5%	1 177	4,8%	20 344	83,8%	24 773	18,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	199	1,5%	388	3,0%	288	2,2%	12 122	93,3%	12 996	9,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	822	5,3%	795	5,1%	724	4,6%	13 256	85,0%	15 598	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	5,8%	21	5,1%	19	4,5%	350	84,5%	414	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	287	2,4%	286	2,4%	273	2,3%	11 262	93,0%	12 109	9,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 924)	(34,3%)	(315)	(2,8%)	(157)	(1,4%)	15 838	138,4%	11 442	8,7%	-	-	-	-
Total By Income Source	3 124	2,4%	8 147	6,2%	4 461	3,4%	115 182	88,0%	130 914	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	124	2,7%	2 224	48,5%	136	3,0%	2 100	45,8%	4 584	3,5%	-	-	-	-
Commercial	1 132	8,9%	1 521	12,0%	887	7,0%	9 120	72,0%	12 659	9,7%	-	-	-	-
Households	1 458	1,5%	3 953	4,2%	2 866	3,0%	86 748	91,3%	95 025	72,6%	-	-	-	-
Other	410	2,2%	449	2,4%	573	3,1%	17 215	92,3%	18 646	14,2%	-	-	-	-
Total By Customer Group	3 124	2,4%	8 147	6,2%	4 461	3,4%	115 182	88,0%	130 914	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 678	7,1%	3 581	6,9%	-	-	44 336	85,9%	51 595	68,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123	1,4%	109	1,3%	8	,1%	8 285	97,2%	8 525	11,4%
Auditor-General	746	5,5%	2 886	21,2%	1 818	13,4%	8 161	60,0%	13 611	18,1%
Other	374	28,2%	-	-	11	,8%	942	71,0%	1 327	1,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 921	6,6%	6 576	8,8%	1 836	2,4%	61 724	82,2%	75 058	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 168 703	280 325	24,0%	265 691	22,7%	546 016	46,7%	240 380	49,6%	10,5%
Exchange Revenue										
Service charges - Electricity	488 542	103 749	21,2%	111 488	22,8%	215 237	44,1%	100 593	46,1%	10,8%
Service charges - Water	93 994	21 721	23,1%	17 759	18,9%	39 481	42,0%	21 296	52,8%	(16,6%)
Service charges - Waste Water Management	52 825	15 821	30,0%	15 389	29,1%	31 210	59,1%	14 438	52,4%	6,6%
Service charges - Waste Management	55 848	14 793	26,5%	14 371	25,7%	29 164	52,2%	13 258	50,6%	8,4%
Sale of Goods and Rendering of Services	7 551	2 459	32,6%	2 462	32,6%	4 921	65,2%	3 177	64,1%	(22,5%)
Agency services	2 536	751	29,6%	688	27,1%	1 440	56,8%	582	43,6%	18,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 239	6 106	33,5%	6 342	34,8%	12 448	68,2%	4 680	39,0%	35,5%
Interest earned from Current and Non Current Assets	4 000	1 199	30,0%	879	22,0%	2 077	51,9%	1 093	78,4%	(19,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 011	2 638	43,9%	3 182	52,9%	5 820	96,8%	1 340	48,3%	137,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 794	556	2,5%	1 664	7,6%	2 219	10,2%	444	55,1%	274,9%
Non-Exchange Revenue										
Property rates	173 389	48 912	28,2%	38 859	22,4%	87 771	50,6%	36 339	57,2%	6,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 749	1 974	41,6%	1 653	34,8%	3 627	76,4%	1 423	39,2%	16,2%
Licences or permits	2 293	563	24,6%	586	25,5%	1 149	50,1%	563	54,9%	4,1%
Transfer and subsidies - Operational	153 107	56 562	36,9%	47 702	31,2%	104 263	68,1%	38 172	63,8%	25,0%
Interest	4 410	1 349	30,6%	1 482	33,6%	2 830	64,2%	1 175	61,1%	26,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 632	894	24,6%	890	24,5%	1 784	49,1%	814	137,3%	9,3%
Gains on disposal of Assets	1 284	279	21,7%	297	23,1%	576	44,9%	995	37,7%	(70,2%)
Other Gains	74 500	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 152 403	198 488	17,2%	209 599	18,2%	408 087	35,4%	222 744	40,7%	(5,9%)
Employee related costs	404 433	88 164	21,8%	90 502	22,4%	178 666	44,2%	81 348	44,0%	11,3%
Remuneration of councillors	14 872	3 465	23,3%	3 460	23,3%	6 925	46,6%	3 970	52,5%	(12,8%)
Bulk purchases - electricity	396 450	75 895	19,1%	82 024	20,7%	157 919	39,8%	99 761	53,9%	(17,8%)
Inventory consumed	63 723	8 653	13,6%	10 304	16,2%	18 957	29,7%	14 659	43,9%	(29,7%)
Debt impairment	17 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 265	-	-	-	-	-	-	-	-	-
Interest	17 784	190	1,1%	11	,1%	201	1,1%	359	3,1%	(97,0%)
Contracted services	41 922	6 011	14,3%	4 546	10,8%	10 556	25,2%	5 779	26,9%	(21,3%)
Transfers and subsidies	215	43	19,8%	55	25,4%	97	45,2%	136	137,0%	(60,0%)
Irrecoverable debts written off	8 367	279	3,3%	324	3,9%	602	7,2%	92	1,5%	251,5%
Operational costs	74 023	15 788	21,3%	18 373	24,8%	34 162	46,2%	16 638	49,1%	10,4%
Losses on disposal of Assets	17 850	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	1	-	(100,0%)
Surplus/(Deficit)	16 300	81 837	-	56 092	-	137 930	-	17 636	-	-
Transfers and subsidies - capital (monetary allocations)	86 019	6 804	7,9%	20 249	23,5%	27 054	31,5%	12 833	31,7%	57,8%
Transfers and subsidies - capital (in-kind)	66 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	168 319	88 641	-	76 342	-	164 983	-	30 468	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	168 319	88 641	-	76 342	-	164 983	-	30 468	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	168 319	88 641	-	76 342	-	164 983	-	30 468	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	168 319	88 641	-	76 342	-	164 983	-	30 468	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	160 152	7 878	4,9%	31 825	19,9%	39 703	24,8%	19 191	36,2%	65,8%
National Government	106 019	6 925	6,5%	20 129	19,0%	27 054	25,5%	14 808	34,6%	35,9%
Provincial Government	-	-	-	-	-	-	-	7	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	106 019	6 925	6,5%	20 129	19,0%	27 054	25,5%	14 816	34,6%	35,9%
Borrowing	20 000	-	-	-	-	-	-	-	-	-
Internally generated funds	34 133	953	2,8%	11 696	34,3%	12 650	37,1%	4 376	40,0%	167,3%
Capital Expenditure Functional	206 152	7 878	3,8%	31 825	15,4%	39 703	19,3%	19 191	36,2%	65,8%
Municipal governance and administration	50 419	122	,2%	516	1,0%	638	1,3%	874	43,4%	(41,0%)
Executive and Council	53	11	19,8%	-	-	11	19,8%	-	-	-
Finance and administration	50 361	112	,2%	516	1,0%	627	1,2%	874	43,8%	(41,0%)
Internal audit	5	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 305	677	12,8%	527	9,9%	1 203	22,7%	2 403	53,2%	(78,1%)
Community and Social Services	853	-	-	3	,3%	3	,3%	-	-	(100,0%)
Sport And Recreation	3 542	654	18,5%	165	4,7%	820	23,1%	2 403	55,2%	(93,1%)
Public Safety	910	22	2,5%	359	39,4%	381	41,9%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 822	6 742	19,4%	10 896	31,3%	17 637	50,6%	12 185	38,4%	(10,6%)
Planning and Development	32 827	6 691	20,4%	9 727	29,6%	16 418	50,0%	12 159	82,6%	(20,0%)
Road Transport	1 995	51	2,6%	1 169	58,6%	1 220	61,1%	25	,2%	4 488,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	115 066	337	,3%	19 887	17,2%	20 225	17,5%	3 729	26,1%	433,3%
Energy sources	46 052	314	,7%	18 206	39,5%	18 520	40,2%	429	44,2%	4 139,5%
Water Management	47 149	24	,1%	1 660	3,5%	1 684	3,6%	1 182	15,4%	40,5%
Waste Water Management	22 405	-	-	21	,1%	21	,1%	2 118	33,4%	(99,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 099 527	319 780	29,1%	293 432	26,7%	613 212	55,8%	282 834	62,2%	3,7%
Property rates	158 255	37 945	24,0%	42 495	26,9%	80 439	50,8%	32 348	51,9%	31,4%
Service charges	669 954	167 692	25,0%	174 150	26,0%	341 842	51,0%	167 213	57,9%	4,1%

Other revenue	41 238	18 507	44.9%	12 919	31.3%	31 426	76.2%	23 363	134.3%	(44.7%)
Transfers and Subsidies - Operational	130 941	87 258	66.6%	62 863	48.0%	150 120	114.6%	38 951	65.9%	61.4%
Transfers and Subsidies - Capital	86 019	7 653	8.9%	-	-	7 653	8.9%	19 796	82.8%	(100.0%)
Interest	13 120	725	5.5%	1 006	7.7%	1 731	13.2%	1 164	61.0%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(918 112)	(193 448)	21.1%	(124 609)	13.6%	(318 058)	34.6%	(115 764)	33.1%	7.6%
Suppliers and employees	(911 512)	(193 448)	21.2%	(124 609)	13.7%	(318 058)	34.9%	(115 764)	33.5%	7.6%
Finance charges	(6 600)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	181 416	126 330	69.6%	168 823	93.1%	295 153	162.7%	167 070	296.4%	1.0%
Cash Flow from Investing Activities										
Receipts	284	-	-	-	-	-	-	270	-	(100.0%)
Proceeds on disposal of PPE	284	-	-	-	-	-	-	270	-	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(206 152)	(14 790)	7.2%	(35 182)	17.1%	(49 971)	24.2%	(14 445)	43.1%	143.6%
Capital assets	(206 152)	(14 790)	7.2%	(35 182)	17.1%	(49 971)	24.2%	(14 445)	43.1%	143.6%
Net Cash from(used) Investing Activities	(205 868)	(14 790)	7.2%	(35 182)	17.1%	(49 971)	24.3%	(14 175)	42.8%	148.2%
Cash Flow from Financing Activities										
Receipts	20 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	20 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 452)	111 541	(2 505.1%)	133 641	(3 001.5%)	245 182	(5 506.6%)	152 895	1 723.4%	(12.6%)
Cash/cash equivalents at the year begin:	35 127	65 378	186.1%	176 919	503.7%	65 378	186.1%	135 345	146.2%	30.7%
Cash/cash equivalents at the year end:	30 674	176 919	576.8%	310 560	1 012.4%	310 560	1 012.4%	288 241	596.2%	7.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 861	9.4%	4 891	4.2%	4 080	3.5%	96 172	82.9%	116 004	20.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 921	28.8%	5 932	6.6%	3 357	3.7%	54 711	60.8%	89 922	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 211	12.1%	2 943	3.5%	2 566	3.0%	68 885	81.4%	84 605	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 314	7.3%	2 463	3.4%	2 142	2.9%	63 065	86.4%	72 984	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 005	5.4%	2 897	3.1%	2 391	2.6%	83 190	89.0%	93 483	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 704	4.0%	2 634	3.9%	2 572	3.8%	59 806	88.3%	67 716	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 498	4.9%	963	1.9%	1 182	2.3%	46 408	90.9%	51 051	8.9%	-	-	-	-
Total By Income Source	62 514	10.9%	22 724	3.9%	18 289	3.2%	472 237	82.0%	575 764	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	62 514	10.9%	22 724	3.9%	18 289	3.2%	472 237	82.0%	575 764	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	62 514	10.9%	22 724	3.9%	18 289	3.2%	472 237	82.0%	575 764	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	681	10.3%	5 952	89.7%	6 633	41.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 097	11.6%	1 959	20.6%	221	2.3%	6 222	65.5%	9 499	58.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 097	6.8%	1 959	12.1%	902	5.6%	12 174	75.5%	16 132	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	2 258	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	97 048	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	367	-	-	-	-	-	-	-	-	-
Interest	2 000	-	-	119	6,0%	119	6,0%	62	3,5%	93,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(96 259)	(551)	,6%	761	(,8%)	210	(,2%)	(1 009)	2,3%	(175,4%)
Suppliers and employees	(95 791)	(551)	,6%	761	(,8%)	210	(,2%)	(1 009)	2,3%	(175,4%)
Finance charges	(268)	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	5 414	(551)	(10,2%)	880	16,3%	329	6,1%	(947)	(30,7%)	(192,9%)
Cash Flow from Investing Activities										
Receipts	(1 390)	-	-	(1 140)	82,0%	(1 140)	82,0%	(46)	9,1%	2 376,3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(1 390)	-	-	(1 140)	82,0%	(1 140)	82,0%	(46)	9,1%	2 376,3%
Decrease (Increase) in non-current investments	(1 304)	-	-	(176)	13,5%	(176)	13,5%	(67)	11,8%	164,3%
Payments	(1 304)	-	-	(176)	13,5%	(176)	13,5%	(67)	11,8%	164,3%
Capital assets	(1 304)	-	-	(176)	13,5%	(176)	13,5%	(67)	11,8%	164,3%
Net Cash from(used) Investing Activities	(2 694)	-	-	(1 316)	48,9%	(1 316)	48,9%	(113)	11,3%	1 068,3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 720	(551)	(20,3%)	(436)	(16,0%)	(987)	(36,3%)	(1 060)	(142,0%)	(58,8%)
Cash/cash equivalents at the year begin:	4 307	205	4,8%	(384)	(8,9%)	205	4,8%	(982)	28,4%	(60,9%)
Cash/cash equivalents at the year end:	7 028	(384)	(5,5%)	(820)	(11,7%)	(820)	(11,7%)	(2 042)	(60,7%)	(59,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390,8%	-	-	-	-	5	(290,8%)	(2)	(,3%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(864)	(178,8%)	-	-	-	-	1 347	278,8%	483	100,3%	-	-	-	-
Total By Income Source	(870)	(180,7%)	-	-	-	-	1 352	280,7%	482	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 552,8%	-	-	-	-	589	(11 452,8%)	(5)	(1,1%)	-	-	-	-
Commercial	(7)	(7,4%)	-	-	-	-	104	107,4%	97	20,1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(268)	(68,8%)	-	-	-	-	659	168,8%	390	81,0%	-	-	-	-
Total By Customer Group	(870)	(180,7%)	-	-	-	-	1 352	280,7%	482	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 284	100,0%	2 284	16,6%
VAT (output less input)	51	100,0%	-	-	-	-	-	-	51	4%
Pensions / Retirement deductions	-	-	-	-	-	-	1 943	100,0%	1 943	14,1%
Loan repayments	-	-	-	-	-	-	6 003	100,0%	6 003	43,6%
Trade Creditors	-	-	-	-	-	-	189	100,0%	189	1,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12	,4%	-	-	0	-	3 279	99,6%	3 291	23,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	63	,5%	-	-	0	-	13 698	99,5%	13 761	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 234 188	912 667	28,2%	710 127	22,0%	1 622 794	50,2%	710 040	53,7%	-
Exchange Revenue										
Service charges - Electricity	1 218 923	294 391	24,2%	218 906	18,0%	513 297	42,1%	209 082	43,9%	4,7%
Service charges - Water	362 722	70 882	19,5%	89 642	24,7%	160 524	44,3%	95 513	49,5%	(6,1%)
Service charges - Waste Water Management	106 274	28 622	26,9%	29 793	28,0%	58 415	55,0%	28 068	58,9%	6,1%
Service charges - Waste Management	73 593	22 125	30,1%	22 252	30,2%	44 376	60,3%	21 103	58,8%	5,4%
Sale of Goods and Rendering of Services	18 644	6 202	33,3%	3 061	16,4%	9 263	49,7%	3 120	61,1%	(1,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	46 426	32,7%	44 641	31,4%	91 068	64,1%	41 099	67,1%	8,6%
Interest earned from Current and Non Current Assets	18 000	152	,8%	1 681	9,3%	1 832	10,2%	7 323	97,5%	(77,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	8 068	27,1%	6 932	23,3%	14 999	50,4%	8 075	56,5%	(14,2%)
Licence and permits	1 000	106	10,6%	66	6,6%	172	17,2%	161	28,5%	(59,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 383	786	23,2%	1 813	53,6%	2 599	76,8%	688	36,3%	163,4%
Non-Exchange Revenue										
Property rates	717 920	271 496	37,8%	158 058	22,0%	429 555	59,8%	151 325	59,8%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	3 489	10,0%	(2 863)	(8,2%)	626	1,8%	12 270	55,2%	(123,3%)
Licences or permits	8 200	3 024	36,9%	1 068	13,0%	4 092	49,9%	1 886	59,5%	(43,4%)
Transfer and subsidies - Operational	323 676	127 693	39,5%	107 201	33,1%	234 893	72,6%	95 575	71,2%	12,2%
Interest	117 020	26 326	22,5%	24 943	21,3%	51 269	43,8%	26 537	55,8%	(6,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 250	2 879	4,9%	2 933	5,0%	5 812	10,0%	6 803	42,9%	(56,9%)
Gains on disposal of Assets	-	-	-	-	-	-	-	1 279	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	133	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 212 506	792 110	24,7%	643 808	20,0%	1 435 917	44,7%	694 331	46,4%	(7,3%)
Employee related costs	1 004 532	212 684	21,2%	237 594	23,7%	450 278	44,8%	228 878	44,7%	3,8%
Remuneration of councillors	37 083	8 262	22,3%	8 495	22,9%	16 757	45,2%	7 929	44,1%	7,1%
Bulk purchases - electricity	1 000 000	328 362	32,8%	130 993	13,1%	459 355	45,9%	148 063	43,2%	(11,5%)
Inventory consumed	331 852	63 222	19,1%	80 100	24,1%	143 322	43,2%	94 864	46,6%	(15,6%)
Debt impairment	437 149	109 287	25,0%	109 287	25,0%	218 574	50,0%	88 812	50,0%	23,1%
Depreciation and amortisation	90 200	-	-	-	-	-	-	22 425	50,0%	(100,0%)
Interest	15 880	5	-	8 247	51,9%	8 252	52,0%	9 181	51,7%	(10,2%)
Contracted services	45 856	3 673	8,0%	8 956	19,5%	12 629	27,5%	15 421	65,3%	(41,9%)
Transfers and subsidies	4 300	650	15,1%	671	15,6%	1 321	30,7%	634	17,3%	5,9%
Irrecoverable debts written off	-	6	-	(4)	-	2	-	1	-	(974,8%)
Operational costs	176 654	50 704	28,7%	49 094	27,8%	99 798	56,5%	40 089	54,8%	22,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	69 000	15 253	22,1%	10 375	15,0%	25 629	37,1%	38 036	58,5%	(72,7%)
Surplus/(Deficit)	21 682	120 558	-	66 319	-	186 877	-	15 709	-	-
Transfers and subsidies - capital (monetary allocations)	684 166	103 603	15,1%	240 645	35,2%	344 247	50,3%	220 548	45,0%	9,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	705 848	224 160	-	306 964	-	531 124	-	236 257	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	705 848	224 160	-	306 964	-	531 124	-	236 257	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	705 848	224 160	-	306 964	-	531 124	-	236 257	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	705 848	224 160	-	306 964	-	531 124	-	236 257	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	627 331	94 214	15,0%	202 604	32,3%	296 818	47,3%	186 907	37,3%	8,4%
National Government	594 927	90 089	15,1%	201 780	33,9%	291 870	49,1%	186 789	39,1%	8,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	594 927	90 089	15,1%	201 780	33,9%	291 870	49,1%	186 789	39,1%	8,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 404	4 125	12,7%	824	2,5%	4 949	15,3%	118	12,1%	599,0%
Capital Expenditure Functional	627 331	94 214	15,0%	202 604	32,3%	296 818	47,3%	186 907	37,3%	8,4%
Municipal governance and administration	22 435	436	1,9%	4 759	21,2%	5 195	23,2%	5 056	21,0%	(5,9%)
Executive and Council	21 565	436	2,0%	4 759	22,1%	5 195	24,1%	5 056	21,0%	(5,9%)
Finance and administration	870	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 797	5 217	44,2%	-	-	5 217	44,2%	1 490	27,9%	(100,0%)
Community and Social Services	11 797	5 217	44,2%	-	-	5 217	44,2%	-	10,5%	-
Sport And Recreation	-	-	-	-	-	-	-	1 490	67,4%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 913	4 299	24,0%	6 210	34,7%	10 509	58,7%	12 614	45,2%	(50,8%)
Planning and Development	7 043	1 384	19,6%	1 306	18,5%	2 690	38,2%	224	4,3%	483,1%
Road Transport	10 870	2 915	26,8%	4 904	45,1%	7 819	71,9%	12 390	50,9%	(60,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	571 739	82 632	14,5%	191 228	33,4%	273 859	47,9%	167 502	37,5%	14,2%
Energy sources	30 000	3 877	12,9%	7 336	24,5%	11 213	37,4%	1 953	32,5%	275,7%
Water Management	499 565	77 973	15,6%	179 318	35,9%	257 290	51,5%	165 549	38,1%	8,3%
Waste Water Management	42 174	782	1,9%	4 573	10,8%	5 356	12,7%	-	3,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	3 448	1 631	47,3%	408	11,8%	2 039	59,1%	246	16,4%	66,0%

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	4 367 395	977 215	22,4%	1 000 297	22,9%	1 977 512	45,3%	1 138 320	69,5%	(12,1%)
Property rates	610 232	196 382	32,2%	108 096	17,7%	304 478	49,9%	110 525	33,8%	(2,2%)
Service charges	1 891 008	322 544	17,1%	308 157	16,3%	630 701	33,4%	324 544	42,0%	(5,0%)

Other revenue	811 788	(19 685)	(2,4%)	263 711	32,5%	244 026	30,1%	323 997	747,3%	(18,6%)
Transfers and Subsidies - Operational	323 676	130 684	40,4%	113 857	35,2%	244 541	75,6%	95 085	72,7%	19,7%
Transfers and Subsidies - Capital	684 166	338 046	49,4%	199 480	29,2%	537 526	78,6%	275 196	71,5%	(27,5%)
Interest	46 525	9 244	19,9%	6 997	15,0%	16 241	34,9%	8 974	177,4%	(22,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 223 619)	(956 230)	29,7%	(844 042)	26,2%	(1 800 272)	55,8%	(879 109)	70,6%	(4,0%)
Suppliers and employees	(3 207 739)	(957 437)	29,8%	(844 042)	26,3%	(1 801 478)	56,2%	(879 109)	71,2%	(4,0%)
Finance charges	(15 880)	1 207	(7,6%)	-	-	1 207	(7,6%)	-	(11,9%)	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 143 776	20 985	1,8%	156 255	13,7%	177 240	15,5%	259 212	64,5%	(39,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	1 279	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	1 279	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(721 431)	(94 214)	13,1%	(202 604)	28,1%	(296 818)	41,1%	(186 907)	37,3%	8,4%
Capital assets	(721 431)	(94 214)	13,1%	(202 604)	28,1%	(296 818)	41,1%	(186 907)	37,3%	8,4%
Net Cash from/(used) Investing Activities	(721 431)	(94 214)	13,1%	(202 604)	28,1%	(296 818)	41,1%	(186 627)	37,1%	9,1%
Cash Flow from Financing Activities										
Receipts	-	30	-	0	-	30	-	20	4,1%	(98,9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	30	-	0	-	30	-	20	4,1%	(98,9%)
Payments	(16 688)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 688)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(16 688)	30	(2,%)	0	-	30	(2,%)	20	(6,%)	(98,9%)
Net Increase/(Decrease) in cash held	405 657	(73 199)	(18,0%)	(46 349)	(11,4%)	(119 548)	(29,5%)	73 604	(573,9%)	(163,0%)
Cash/cash equivalents at the year begin:	130 891	17 395	13,3%	90 709	69,3%	17 395	13,3%	198 931	103,8%	(54,4%)
Cash/cash equivalents at the year end:	536 548	90 709	16,9%	44 361	8,3%	44 361	8,3%	272 534	372,6%	(83,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 408	4,0%	29 498	3,3%	27 388	3,0%	807 468	89,6%	900 762	19,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 763	14,3%	24 372	6,6%	20 748	5,6%	270 868	73,5%	368 752	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 492	4,7%	21 167	2,3%	18 866	2,0%	856 187	91,0%	940 713	20,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 389	3,2%	7 507	2,3%	6 987	2,1%	304 277	92,4%	329 160	7,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 325	3,3%	5 799	2,3%	5 286	2,1%	234 208	92,3%	253 628	5,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	960	,9%	934	,9%	929	,9%	104 950	97,4%	107 773	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	20 507	1,7%	23 526	2,0%	23 329	2,0%	1 127 031	94,4%	1 194 393	26,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 090	1,4%	21 346	4,9%	6 126	1,4%	403 548	92,3%	437 110	9,6%	-	-	-	-
Total By Income Source	179 935	4,0%	134 149	3,0%	109 670	2,4%	4 108 536	90,7%	4 532 290	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	26 949	3,5%	23 603	3,0%	16 161	2,1%	712 480	91,4%	779 193	17,2%	-	-	-	-
Commercial	65 147	8,6%	26 598	3,5%	24 167	3,2%	641 546	84,7%	757 458	16,7%	-	-	-	-
Households	85 092	3,0%	81 201	2,8%	66 548	2,3%	2 621 445	91,8%	2 854 286	63,0%	-	-	-	-
Other	2 747	1,9%	2 748	1,9%	2 794	2,0%	133 064	94,1%	141 353	3,1%	-	-	-	-
Total By Customer Group	179 935	4,0%	134 149	3,0%	109 670	2,4%	4 108 536	90,7%	4 532 290	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	83 316	7,5%	20 365	1,8%	46 066	4,1%	963 457	86,5%	1 113 205	79,3%
Bulk Water	14 866	6,7%	14 866	6,7%	24 801	11,1%	168 166	75,5%	222 699	15,9%
PAYE deductions	13 059	100,0%	-	-	-	-	-	-	13 059	,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 560	100,0%	-	-	-	-	-	-	8 560	,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 215	70,2%	5 323	28,3%	115	,6%	171	,9%	18 823	1,3%
Auditor-General	336	100,0%	-	-	-	-	-	-	336	-
Other	13 426	49,9%	-	-	-	-	13 502	50,1%	26 928	1,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	146 778	10,5%	40 554	2,9%	70 982	5,1%	1 145 295	81,6%	1 403 610	100,0%

Contact Details

Municipal Manager	Ms Busiswe Mgaguli	053 830 6100
Chief Financial Officer	Ms Euphonia Lahlolonolo Rapodile	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	366 179	82 799	22,6%	29 656	8,1%	112 455	30,7%	86 636	32,1%	(65,8%)
Exchange Revenue										
Service charges - Electricity	45 316	6 321	13,9%	4 254	9,4%	10 574	23,3%	8 264	35,6%	(48,5%)
Service charges - Water	45 248	2 698	6,0%	4 188	9,3%	6 886	15,2%	13 401	46,6%	(68,7%)
Service charges - Waste Water Management	4 646	599	12,9%	592	12,7%	1 191	25,6%	841	29,8%	(29,6%)
Service charges - Waste Management	14 293	2 141	15,0%	2 112	14,8%	4 253	29,8%	3 043	30,3%	(30,6%)
Sale of Goods and Rendering of Services	801	223	27,8%	98	12,2%	321	40,0%	136	69,0%	(28,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 382	10 413	21,1%	10 480	21,2%	20 893	42,3%	8 592	24,0%	22,0%
Interest earned from Current and Non Current Assets	1 575	196	12,4%	133	8,4%	329	20,9%	43	14,8%	208,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 019	141	13,8%	141	13,9%	282	27,7%	200	27,6%	(29,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 376	(143)	(10,4%)	(66)	(4,8%)	(208)	(15,1%)	(324)	(51,0%)	(79,8%)
Non-Exchange Revenue										
Property rates	47 401	3 033	6,4%	3 575	7,5%	6 608	13,9%	5 736	18,2%	(37,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	17	(0)	(6%)	-	-	(0)	(6%)	-	-	-
Licences or permits	10	1	8,7%	1	8,7%	2	17,4%	188	-	(99,5%)
Transfer and subsidies - Operational	136 015	53 034	39,0%	130	,1%	53 165	39,1%	41 289	31,4%	(99,7%)
Interest	19 080	4 142	21,7%	4 018	21,1%	8 160	42,8%	5 225	105,1%	(23,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	265 261	44 195	16,7%	45 987	17,3%	90 181	34,0%	50 138	36,9%	(8,3%)
Employee related costs	72 439	22 299	30,8%	21 893	30,2%	44 192	61,0%	20 672	59,9%	5,9%
Remuneration of councillors	6 507	1 473	22,6%	1 456	22,4%	2 929	45,0%	1 686	58,0%	(13,6%)
Bulk purchases - electricity	65 000	6 521	10,0%	10 238	15,8%	16 758	25,8%	11 760	43,3%	(12,9%)
Inventory consumed	17 653	2 739	15,5%	964	5,5%	3 703	21,0%	1 694	36,2%	(43,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 297	-	-	-	-	-	-	-	-	-
Interest	10 600	1 555	14,7%	2 924	27,6%	4 479	42,3%	2 525	46,9%	15,8%
Contracted services	40 710	5 589	13,7%	5 163	12,7%	10 752	26,4%	5 825	31,8%	(11,4%)
Transfers and subsidies	50	-	-	43	86,4%	43	86,4%	48	-	(9,5%)
Irrecoverable debts written off	2 550	6	,3%	108	4,2%	114	4,5%	47	1,2%	131,7%
Operational costs	26 456	4 013	15,2%	3 198	12,1%	7 211	27,3%	5 882	39,8%	(45,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	100 918	38 604	-	(16 331)	-	22 273	-	36 498	-	-
Transfers and subsidies - capital (monetary allocations)	46 848	3 850	8,2%	(1 597)	(3,4%)	2 253	4,8%	1 392	6,2%	(214,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	147 766	42 454	-	(17 928)	-	24 526	-	37 890	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	147 766	42 454	-	(17 928)	-	24 526	-	37 890	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	147 766	42 454	-	(17 928)	-	24 526	-	37 890	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	147 766	42 454	-	(17 928)	-	24 526	-	37 890	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	52 387	2 820	5,4%	2 039	3,9%	4 859	9,3%	5 642	42,6%	(63,9%)
National Government	46 463	2 753	5,9%	1 703	3,7%	4 456	9,6%	4 534	45,6%	(62,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	0	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 463	2 753	5,9%	1 703	3,7%	4 456	9,6%	4 534	45,6%	(62,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 924	66	1,1%	337	5,7%	403	6,8%	1 108	34,6%	(69,6%)
Capital Expenditure Functional	52 387	2 820	5,4%	2 039	3,9%	4 859	9,3%	5 642	42,6%	(63,9%)
Municipal governance and administration	895	66	7,4%	41	4,5%	107	12,0%	61	13,3%	(33,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	895	66	7,4%	41	4,5%	107	12,0%	61	13,3%	(33,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	250	-	-	-	-	-	-	-	-	-
Community and Social Services	250	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 432	2 124	22,5%	1 374	14,6%	3 497	37,1%	1 755	-	(21,7%)
Planning and Development	50	-	-	-	-	-	-	-	-	-
Road Transport	9 382	2 124	22,6%	1 374	14,6%	3 497	37,3%	1 755	-	(21,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	41 811	630	1,5%	625	1,5%	1 255	3,0%	3 827	37,4%	(83,7%)
Energy sources	21 209	-	-	329	1,6%	329	1,6%	226	4,2%	46,0%
Water Management	16 982	-	-	296	1,7%	296	1,7%	3 601	49,9%	(91,8%)
Waste Water Management	3 620	630	17,4%	-	-	630	17,4%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	263 002	5 664	2,2%	20 910	8,0%	26 574	10,1%	-	-	(100,0%)
Property rates	15 186	486	3,2%	1 630	10,7%	2 116	13,9%	-	-	(100,0%)
Service charges	62 158	2 870	4,6%	6 295	10,1%	9 165	14,7%	-	-	(100,0%)

Other revenue	28 688	2 177	7.6%	892	3.1%	3 070	10.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	129 294	79	.1%	1 072	.8%	1 151	.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	22 992	-	-	11 000	47.8%	11 000	47.8%	-	-	(100.0%)
Interest	4 685	52	1.1%	21	.4%	72	1.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(287 041)	(77 071)	26.9%	(44 734)	15.6%	(121 805)	42.4%	(60 956)	70.3%	(26.6%)
Suppliers and employees	(276 306)	(77 071)	27.9%	(44 734)	16.2%	(121 805)	44.1%	(60 956)	72.5%	(26.6%)
Finance charges	(10 600)	-	-	-	-	-	-	-	-	-
Transfers and grants	(135)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(24 039)	(71 407)	297.1%	(23 824)	99.1%	(95 231)	396.2%	(60 956)	(261.5%)	(60.9%)
Cash Flow from Investing Activities										
Receipts	(2)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2)	-	-	-	-	-	-	-	-	-
Payments	(36 526)	(1 529)	4.2%	(1 908)	5.2%	(3 437)	9.4%	(6 389)	51.2%	(70.1%)
Capital assets	(36 526)	(1 529)	4.2%	(1 908)	5.2%	(3 437)	9.4%	(6 389)	51.2%	(70.1%)
Net Cash from/(used) Investing Activities	(36 530)	(1 529)	4.2%	(1 908)	5.2%	(3 437)	9.4%	(6 389)	51.2%	(70.1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(0)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(0)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(60 568)	(72 936)	120.4%	(25 732)	42.5%	(98 668)	162.9%	(67 346)	(641.9%)	(61.8%)
Cash/cash equivalents at the year begin:	885	-	-	(72 936)	(8 241.4%)	-	-	(89 920)	(18.9%)	(18.9%)
Cash/cash equivalents at the year end:	(59 683)	(72 936)	122.2%	(98 668)	165.3%	(98 668)	165.3%	(157 266)	(618.7%)	(37.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 754	1.2%	5 907	1.2%	5 336	1.1%	463 601	96.5%	480 598	38.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 399	2.8%	1 967	2.3%	1 534	1.8%	80 767	93.2%	86 667	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 858	1.3%	3 793	1.3%	3 581	1.2%	282 405	96.2%	293 636	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	757	1.0%	1 068	1.4%	750	1.0%	72 253	96.6%	74 827	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 473	1.1%	2 742	1.2%	2 411	1.1%	221 284	96.7%	228 910	18.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	2.0%	102	2.0%	96	1.9%	4 794	94.1%	5 096	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	130	.6%	130	.6%	130	.6%	21 216	98.2%	21 607	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	198	.4%	325	.7%	207	.4%	46 441	98.5%	47 170	3.8%	-	-	-	-
Total By Income Source	15 672	1.3%	16 033	1.3%	14 046	1.1%	1 192 761	96.3%	1 238 512	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 385	1.2%	4 861	1.3%	3 811	1.0%	352 381	96.4%	365 437	29.5%	-	-	-	-
Commercial	1 787	2.1%	1 521	1.8%	1 166	1.4%	79 725	94.7%	84 199	6.8%	-	-	-	-
Households	9 472	1.2%	9 631	1.2%	9 050	1.1%	758 937	96.4%	787 090	63.6%	-	-	-	-
Other	28	1.6%	20	1.1%	20	1.1%	1 718	96.2%	1 786	.1%	-	-	-	-
Total By Customer Group	15 672	1.3%	16 033	1.3%	14 046	1.1%	1 192 761	96.3%	1 238 512	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	230	1.4%	-	-	232	1.4%	16 282	97.2%	16 743	4.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 509	15.4%	2 607	26.6%	574	5.9%	5 119	52.2%	9 808	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 845	.5%	7 099	2.0%	5 006	1.4%	345 589	96.1%	369 539	93.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 584	.9%	9 706	2.5%	5 812	1.5%	366 989	95.1%	386 091	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	170 489	49 914	29,3%	43 736	25,7%	93 650	54,9%	42 740	56,2%	2,3%
Exchange Revenue										
Service charges - Electricity	19 592	5 128	26,2%	4 534	23,1%	9 662	49,3%	4 462	48,4%	1,6%
Service charges - Water	5 424	1 031	19,0%	1 392	25,7%	2 423	44,7%	1 500	70,9%	(7,2%)
Service charges - Waste Water Management	9 775	2 418	24,7%	2 386	24,4%	4 805	49,2%	2 279	40,1%	4,7%
Service charges - Waste Management	7 355	1 799	24,5%	1 761	23,9%	3 560	48,4%	1 689	48,2%	4,2%
Sale of Goods and Rendering of Services	1 232	398	32,3%	79	6,5%	477	38,8%	416	69,5%	(80,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 462	5 499	21,6%	5 823	22,9%	11 322	44,5%	5 188	41,9%	12,2%
Interest earned from Current and Non Current Assets	46	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	38	7	18,2%	6	15,5%	13	33,7%	15	904,1%	(61,7%)
Rental from Fixed Assets	327	-	-	-	-	-	-	(2)	507,3%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	732	103	14,0%	65	8,9%	168	22,9%	129	77,6%	(49,6%)
Non-Exchange Revenue										
Property rates	15 251	3 760	24,7%	3 764	24,7%	7 524	49,3%	3 386	46,4%	11,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	612	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	76 862	28 031	36,5%	22 142	28,8%	50 173	65,3%	21 936	68,4%	9%
Interest	7 781	1 740	22,4%	1 784	22,9%	3 524	45,3%	1 743	47,7%	2,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	197 039	38 825	19,7%	43 498	22,1%	82 323	41,8%	41 550	45,3%	4,7%
Employee related costs	59 997	12 809	21,4%	16 042	26,7%	28 852	48,1%	14 062	46,2%	14,1%
Remuneration of councillors	5 270	1 313	24,9%	1 309	24,8%	2 622	49,8%	1 432	48,0%	(8,6%)
Bulk purchases - electricity	25 000	-	-	3 373	13,5%	3 373	13,5%	5 146	28,1%	(34,5%)
Inventory consumed	14 050	3 729	26,5%	2 352	16,7%	6 081	43,3%	2 118	27,9%	11,0%
Debt impairment	31 883	7 971	25,0%	7 971	25,0%	15 942	50,0%	4 264	50,0%	86,9%
Depreciation and amortisation	23 541	5 885	25,0%	5 885	25,0%	11 770	50,0%	5 885	50,0%	-
Interest	600	-	-	(230)	(38,3%)	(230)	(38,3%)	-	-	(100,0%)
Contracted services	16 283	2 501	15,4%	2 291	14,1%	4 791	29,4%	3 048	68,1%	(24,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	569	-	569	-	-	-	(100,0%)
Operational costs	19 810	4 618	23,3%	3 936	19,9%	8 553	43,2%	5 594	66,9%	(29,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	604	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 549)	11 088	-	239	-	11 327	-	1 190	-	-
Transfers and subsidies - capital (monetary allocations)	32 601	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 052	11 088		239		11 327		1 190		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 052	11 088		239		11 327		1 190		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 052	11 088		239		11 327		1 190		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 052	11 088		239		11 327		1 190		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	36 361	7 129	19,6%	12 419	34,2%	19 548	53,8%	19 879	90,7%	(37,5%)
National Government	32 601	6 924	21,2%	11 513	35,3%	18 437	56,6%	19 879	90,7%	(42,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 601	6 924	21,2%	11 513	35,3%	18 437	56,6%	19 879	90,7%	(42,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 760	205	5,4%	907	24,1%	1 112	29,6%	-	-	(100,0%)
Capital Expenditure Functional	36 361	7 129	19,6%	12 419	34,2%	19 548	53,8%	19 879	90,7%	(37,5%)
Municipal governance and administration	1 810	31	1,7%	907	50,1%	938	51,8%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 810	31	1,7%	907	50,1%	938	51,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 450	174	12,0%	-	-	174	12,0%	-	-	-
Community and Social Services	300	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 150	174	15,1%	-	-	174	15,1%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 101	6 924	20,9%	11 513	34,8%	18 437	55,7%	19 879	90,7%	(42,1%)
Energy sources	500	-	-	-	-	-	-	-	-	-
Water Management	22 601	4 597	20,3%	8 365	37,0%	12 961	57,3%	11 344	97,3%	(26,3%)
Waste Water Management	10 000	2 328	23,3%	3 148	31,5%	5 476	54,8%	8 536	83,4%	(63,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	178 505	63 115	35,4%	39 800	22,3%	102 914	57,7%	69 385	35,7%	(42,6%)
Property rates	9 150	4 298	47,0%	1 766	19,3%	6 063	66,3%	975	26,4%	81,2%
Service charges	25 207	5 205	20,7%	5 383	21,4%	10 588	42,0%	5 022	47,6%	7,2%

Other revenue	14 366	4 313	30,0%	3 748	26,1%	8 060	56,1%	15 628	7,5%	(76,0%)
Transfers and Subsidies - Operational	76 862	33 672	43,8%	20 220	26,3%	53 893	70,1%	22 226	72,1%	(9,0%)
Transfers and Subsidies - Capital	32 601	15 157	46,5%	8 467	26,0%	23 625	72,5%	25 380	127,0%	(66,6%)
Interest	20 319	469	2,3%	216	1,1%	686	3,4%	154	-	40,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(143 552)	(42 315)	29,5%	(28 845)	20,1%	(71 160)	49,6%	(38 958)	134,5%	(26,0%)
Suppliers and employees	(142 952)	(42 315)	29,6%	(28 845)	20,2%	(71 160)	49,8%	(38 958)	138,4%	(26,0%)
Finance charges	(600)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	34 953	20 799	59,5%	10 955	31,3%	31 754	90,8%	30 426	14,3%	(64,0%)
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	(36 076)	(7 129)	19,8%	(12 134)	33,6%	(19 263)	53,4%	(19 879)	90,7%	(39,0%)
Capital assets	(36 076)	(7 129)	19,8%	(12 134)	33,6%	(19 263)	53,4%	(19 879)	90,7%	(39,0%)
Net Cash from/(used) Investing Activities	(36 076)	(7 129)	19,8%	(12 134)	33,6%	(19 263)	53,4%	(19 879)	90,7%	(39,0%)
Cash Flow from Financing Activities										
Receipts	25	16	63,3%	5	20,0%	21	83,3%	27	484,0%	(81,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	25	16	63,3%	5	20,0%	21	83,3%	27	484,0%	(81,2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25	16	63,3%	5	20,0%	21	83,3%	27	8,1%	(81,2%)
Net Increase/(Decrease) in cash held	(1 098)	13 686	(1 246,1%)	(1 174)	106,9%	12 512	(1 139,2%)	10 574	2,5%	(111,1%)
Cash/cash equivalents at the year begin:	1 104	828	75,0%	15 100	1 367,5%	828	75,0%	(2 674)	2 003,7%	(664,6%)
Cash/cash equivalents at the year end:	6	15 100	257 847,8%	13 926	237 800,6%	13 926	237 800,6%	7 897	2,9%	76,3%

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	747	1,0%	395	,5%	471	,6%	75 518	97,9%	77 130	15,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	617	2,0%	434	1,4%	392	1,3%	28 946	95,3%	30 389	6,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 073	1,6%	998	1,5%	960	1,5%	62 525	95,4%	65 555	12,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	902	1,1%	893	1,1%	909	1,1%	79 353	96,7%	82 057	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	667	1,2%	651	1,1%	655	1,2%	54 710	96,5%	56 683	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 559	1,3%	2 532	1,3%	2 503	1,3%	183 710	96,0%	191 304	37,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	52	1,1%	41	,9%	41	,9%	4 405	97,1%	4 538	,9%	-	-	-	-
Total By Income Source	6 616	1,3%	5 944	1,2%	5 930	1,2%	489 166	96,4%	507 656	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	341	5,3%	371	5,7%	315	4,9%	5 460	84,2%	6 488	1,3%	-	-	-	-
Commercial	772	2,6%	518	1,8%	486	1,6%	27 700	94,0%	29 476	5,8%	-	-	-	-
Households	5 479	1,2%	5 032	1,1%	5 106	1,1%	453 499	96,7%	469 116	92,4%	-	-	-	-
Other	23	,9%	23	,9%	23	,9%	2 507	97,3%	2 576	,5%	-	-	-	-
Total By Customer Group	6 616	1,3%	5 944	1,2%	5 930	1,2%	489 166	96,4%	507 656	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 318	8,5%	12 834	8,8%	12 840	8,8%	107 629	73,9%	145 622	49,1%
Bulk Water	2 165	1,6%	4 427	3,2%	4 160	3,1%	125 536	92,1%	136 287	45,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 827	100,0%	2 827	1,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	222	4,3%	375	7,3%	505	9,8%	4 048	78,6%	5 150	1,7%
Auditor-General	789	11,5%	1 051	15,4%	1 377	20,1%	3 627	53,0%	6 845	2,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 494	5,2%	18 687	6,3%	18 882	6,4%	243 667	82,1%	296 730	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	591 898	79 342	13,4%	66 436	11,2%	145 778	24,6%	196 829	52,5%	(66,2%)
Exchange Revenue										
Service charges - Electricity	198 937	38 140	19,2%	28 713	14,4%	66 853	33,6%	26 968	34,8%	6,5%
Service charges - Water	56 898	11 932	21,0%	9 427	16,6%	21 359	37,5%	41 096	95,8%	(77,1%)
Service charges - Waste Water Management	25 769	1 579	6,1%	(1 887)	(7,3%)	(307)	(1,2%)	5 367	43,8%	(135,2%)
Service charges - Waste Management	17 633	1 353	7,7%	(788)	(4,5%)	565	3,2%	3 693	44,0%	(121,3%)
Sale of Goods and Rendering of Services	265	108	40,6%	148	55,9%	256	96,5%	32	(45,8%)	367,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 632	17 759	27,5%	13 660	21,1%	31 419	48,6%	19 014	64,2%	(28,2%)
Interest earned from Current and Non Current Assets	3 489	3	,1%	565	16,2%	568	16,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 128	81	7,2%	2	,2%	83	7,4%	9	3,1%	(77,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 516	3	,1%	2	,1%	6	,2%	4	,2%	(33,3%)
Non-Exchange Revenue										
Property rates	52 071	6 405	12,3%	10 760	20,7%	17 166	33,0%	10 732	42,7%	,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 250	20	,9%	9	,4%	29	1,3%	18	1,2%	(50,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 309	-	-	742	,5%	742	,5%	84 820	57,9%	(99,1%)
Interest	12 000	1 958	16,3%	5 081	42,3%	7 040	58,7%	5 077	137,5%	,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	472 413	65 820	13,9%	73 117	15,5%	138 936	29,4%	66 395	22,6%	10,1%
Employee related costs	148 056	32 922	22,2%	29 978	20,2%	62 900	42,5%	32 763	44,7%	(8,5%)
Remuneration of councillors	8 511	1 994	23,4%	1 994	23,4%	3 989	46,9%	2 252	54,8%	(11,4%)
Bulk purchases - electricity	93 026	242	,3%	435	,5%	677	,7%	1 525	4,5%	(71,5%)
Inventory consumed	102 964	20 467	19,9%	26 195	25,4%	46 662	45,3%	17 771	31,2%	47,4%
Debt impairment	28 520	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 939	-	-	-	-	-	-	-	-	-
Interest	5 000	-	-	-	-	-	-	-	-	-
Contracted services	34 137	7 571	22,2%	9 255	27,1%	16 826	49,3%	9 056	32,3%	2,2%
Transfers and subsidies	-	5	-	1 668	-	1 673	-	-	-	(100,0%)
Irrecoverable debts written off	3 577	-	-	0	-	0	-	1 117	33,0%	(100,0%)
Operational costs	12 683	2 618	20,6%	3 590	28,3%	6 208	48,9%	1 913	24,5%	87,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	119 485	13 522	-	(6 681)	-	6 841	-	130 433	-	-
Transfers and subsidies - capital (monetary allocations)	76 281	-	-	35 590	46,7%	35 590	46,7%	23 133	30,7%	53,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	195 766	13 522		28 909		42 431		153 567		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	195 766	13 522		28 909		42 431		153 567		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	195 766	13 522		28 909		42 431		153 567		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	195 766	13 522		28 909		42 431		153 567		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	106 725	8 536	8,0%	31 135	29,2%	39 672	37,2%	18 057	22,8%	72,4%
National Government	90 925	8 172	9,0%	30 933	34,0%	39 105	43,0%	15 394	23,3%	100,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 925	8 172	9,0%	30 933	34,0%	39 105	43,0%	15 394	23,3%	100,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 800	365	2,3%	202	1,3%	567	3,6%	2 662	20,4%	(92,4%)
Capital Expenditure Functional	106 725	8 536	8,0%	31 135	29,2%	39 672	37,2%	18 057	22,8%	72,4%
Municipal governance and administration	600	365	60,8%	202	33,7%	567	94,5%	471	26,5%	(57,2%)
Executive and Council	-	-	-	-	-	-	-	56	29,5%	(100,0%)
Finance and administration	600	365	60,8%	202	33,7%	567	94,5%	416	24,9%	(51,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	-	-	-	-	-	-	57	,4%	(100,0%)
Community and Social Services	10 000	-	-	-	-	-	-	57	,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 000	-	-	-	-	-	-	116	32,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	-	-	-	-	-	-	116	32,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	93 125	8 172	8,8%	30 933	33,2%	39 105	42,0%	17 412	26,6%	77,7%
Energy sources	15 000	-	-	4 253	28,4%	4 253	28,4%	348	3,1%	1 121,1%
Water Management	39 013	976	2,5%	25 478	65,3%	26 455	67,8%	3 164	25,0%	705,3%
Waste Water Management	39 112	7 195	18,4%	1 202	3,1%	8 398	21,5%	13 900	33,5%	(91,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	542 502	50 872	9,4%	74 017	13,6%	124 889	23,0%	201 851	44,4%	(63,3%)
Property rates	31 242	5 827	18,6%	5 978	19,1%	11 804	37,8%	6 025	30,4%	(8,8%)
Service charges	199 436	40 898	20,5%	39 151	19,6%	80 049	40,1%	71 686	42,4%	(45,4%)

Other revenue	11 661	2 882	24,7%	4 626	39,7%	7 509	64,4%	(713)	32,9%	(748,5%)
Transfers and Subsidies - Operational	149 309	-	-	-	-	-	-	97 543	66,6%	(100,0%)
Transfers and Subsidies - Capital	76 281	-	-	22 427	29,4%	22 427	29,4%	26 603	35,3%	(15,7%)
Interest	74 672	1 263	1,7%	1 794	2,4%	3 057	4,1%	707	2,2%	153,7%
Dividends	-	3	-	41	-	43	-	-	-	(100,0%)
Payments	(399 896)	(6 954)	1,7%	(2 175)	,5%	(9 129)	2,3%	7 653	1,2%	(128,4%)
Suppliers and employees	(394 896)	(6 954)	1,8%	(2 175)	,6%	(9 129)	2,3%	7 653	1,2%	(128,4%)
Finance charges	(5 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	142 606	43 918	30,8%	71 842	50,4%	115 760	81,2%	209 505	168,5%	(65,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(90 275)	(11 300)	12,5%	(11 717)	13,0%	(23 017)	25,5%	(24 726)	36,2%	(52,6%)
Capital assets	(90 275)	(11 300)	12,5%	(11 717)	13,0%	(23 017)	25,5%	(24 726)	36,2%	(52,6%)
Net Cash from/(used) Investing Activities	(90 275)	(11 300)	12,5%	(11 717)	13,0%	(23 017)	25,5%	(24 726)	36,2%	(52,6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 331	32 618	62,3%	60 125	114,9%	92 743	177,2%	184 778	383,3%	(67,6%)
Cash/cash equivalents at the year begin:	32 000	30 915	96,6%	32 864	102,7%	30 915	96,6%	32 081	(188,5%)	2,4%
Cash/cash equivalents at the year end:	84 331	32 864	39,0%	92 989	110,3%	92 989	110,3%	216 858	240,1%	(57,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 888	,8%	4 728	1,3%	3 764	1,1%	344 970	96,8%	356 350	24,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 086	6,3%	4 713	4,9%	2 560	2,7%	83 068	86,1%	96 427	6,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 400	1,8%	2 603	1,4%	2 442	1,3%	178 861	95,5%	187 307	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 965	1,0%	1 849	,9%	2 112	1,1%	190 004	97,0%	195 931	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 359	1,0%	1 261	1,0%	1 422	1,1%	126 400	96,9%	130 443	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 059	1,6%	7 992	1,6%	9 234	1,8%	475 773	95,0%	501 059	33,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	5	-	9	,1%	9 479	99,8%	9 495	,6%	-	-	-	-
Total By Income Source	23 761	1,6%	23 151	1,6%	21 545	1,5%	1 408 555	95,4%	1 477 011	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 116	1,8%	3 456	2,0%	3 233	1,8%	165 785	94,4%	175 590	11,9%	-	-	-	-
Commercial	6 383	5,6%	4 080	3,6%	2 166	1,9%	101 093	88,9%	113 721	7,7%	-	-	-	-
Households	14 262	1,2%	15 615	1,3%	16 146	1,4%	1 141 677	96,1%	1 187 700	80,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 761	1,6%	23 151	1,6%	21 545	1,5%	1 408 555	95,4%	1 477 011	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	-	-	500	2,3%	-	-	20 871	97,7%	21 371	3,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 527	,7%	30 138	5,7%	3 917	,7%	493 739	92,9%	531 322	96,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 527	,6%	30 638	5,5%	3 917	,7%	514 610	93,1%	552 693	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	265	158	59.7%	366	138.3%	524	198.0%	361	299.2%	1.3%
Transfers and Subsidies - Operational	153 269	184 867	120.6%	149 582	97.6%	334 449	218.2%	200 371	231.8%	(25.3%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	10 130	2 835	28.0%	7 477	73.8%	10 312	101.8%	10 552	156.4%	(29.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(163 803)	(18 505)	11.3%	(19 078)	11.6%	(37 583)	22.9%	(14 780)	(93.1%)	29.1%
Suppliers and employees	(156 775)	(18 505)	11.8%	(19 078)	12.2%	(37 583)	24.0%	(14 780)	(96.3%)	29.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 028)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(139)	169 355	(121 788,3%)	138 346	(99 488,8%)	307 701	(221 277,1%)	196 503	(34 691,6%)	(29,6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(5 250)	-	-	-	-	-	-	-	-	-
Capital assets	(5 250)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(5 250)	-	-	-	-	-	-	-	7,7%	-
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	(5 389)	169 355	(3 142,9%)	138 346	(2 567,4%)	307 701	(5 710,3%)	196 503	(3 729,7%)	(29,6%)
Cash/cash equivalents at the year begin:	123 499	-	-	169 268	137,1%	-	-	329 243	8,5%	(48,6%)
Cash/cash equivalents at the year end:	118 111	169 268	143,3%	307 614	260,4%	307 614	260,4%	525 747	475,4%	(41,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	4%	222	2,1%	72	7%	10 059	96,8%	10 395	100,0%	-	-	-	-
Total By Income Source	42	4%	222	2,1%	72	7%	10 059	96,8%	10 395	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	4%	222	2,1%	72	7%	10 059	96,8%	10 395	100,0%	-	-	-	-
Total By Customer Group	42	4%	222	2,1%	72	7%	10 059	96,8%	10 395	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	500	100,0%	500	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	500	100,0%	500	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	646 995	237 802	36,8%	212 920	32,9%	450 722	69,7%	344 304	92,3%	(38,2%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	40 300	7 845	19,5%	25 556	63,4%	33 401	82,9%	159 432	437,0%	(84,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 710	6 735	22,7%	6 477	21,8%	13 211	44,5%	6 921	47,2%	(6,4%)
Sale of Goods and Rendering of Services	515	97	18,9%	2	,4%	99	19,3%	46	45,1%	(95,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 499	3 374	20,5%	4 281	25,9%	7 655	46,4%	3 873	47,8%	10,6%
Interest earned from Current and Non Current Assets	33 008	5 185	15,7%	4 888	14,8%	10 073	30,5%	9 166	49,1%	(46,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	191	21	11,2%	58	30,2%	79	41,4%	60	53,6%	(4,1%)
Licence and permits	1 200	129	10,8%	-	-	129	10,8%	283	47,7%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	5	4,1%	108	90,2%	113	94,3%	41	29,3%	164,6%
Non-Exchange Revenue										
Property rates	23 091	4 617	20,0%	4 450	19,3%	9 067	39,3%	4 255	38,5%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	497 914	204 499	41,1%	165 954	33,3%	370 453	74,4%	159 284	74,6%	4,2%
Interest	3 447	1 918	55,6%	1 147	33,3%	3 065	88,9%	943	57,4%	21,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	3 376	-	-	-	3 376	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	706 266	132 125	18,7%	148 253	21,0%	280 377	39,7%	133 655	34,9%	10,9%
Employee related costs	188 080	33 679	17,9%	43 399	23,1%	77 078	41,0%	34 453	38,8%	26,0%
Remuneration of councillors	24 618	6 720	27,3%	6 052	24,6%	12 772	51,9%	7 138	57,3%	(15,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	60 273	13 365	22,2%	19 428	32,2%	32 794	54,4%	22 216	40,6%	(12,5%)
Debt impairment	75 841	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	68 351	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	205 177	58 994	28,8%	59 780	29,1%	118 774	57,9%	50 084	53,4%	19,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	5	-	30	-	35	-	-	-	(100,0%)
Operational costs	83 926	19 361	23,1%	19 564	23,3%	38 925	46,4%	19 762	51,2%	(1,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(59 271)	105 677	-	64 668	-	170 345	-	210 649	-	-
Transfers and subsidies - capital (monetary allocations)	175 391	63 426	36,2%	55 804	31,8%	119 230	68,0%	76 501	60,0%	(27,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	116 120	169 103		120 472		289 575		287 150		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	116 120	169 103		120 472		289 575		287 150		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	116 120	169 103		120 472		289 575		287 150		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	116 120	169 103		120 472		289 575		287 150		

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	196 472	56 566	28,8%	51 815	26,4%	108 380	55,2%	77 148	54,1%	(32,8%)
National Government	175 391	56 213	32,1%	49 839	28,4%	106 052	60,5%	68 668	53,2%	(27,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	175 391	56 213	32,1%	49 839	28,4%	106 052	60,5%	68 668	53,2%	(27,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 081	353	1,7%	1 976	9,4%	2 328	11,0%	8 480	58,5%	(76,7%)
Capital Expenditure Functional	196 472	56 566	28,8%	51 815	26,4%	108 380	55,2%	77 148	54,1%	(32,8%)
Municipal governance and administration	4 200	267	6,4%	1 637	39,0%	1 904	45,3%	490	37,5%	233,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 200	267	6,4%	1 637	39,0%	1 904	45,3%	490	37,5%	233,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 450	572	4,3%	1 755	13,0%	2 327	17,3%	26	,3%	6 763,1%
Community and Social Services	11 250	572	5,1%	1 755	15,6%	2 327	20,7%	26	,3%	6 763,1%
Sport And Recreation	2 200	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 642	13 418	25,5%	18 451	35,1%	31 870	60,5%	27 568	50,6%	(33,1%)
Planning and Development	13 611	86	,6%	46	,3%	131	1,0%	488	49,2%	(90,6%)
Road Transport	39 031	13 333	34,2%	18 406	47,2%	31 738	81,3%	27 079	50,7%	(32,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	126 180	42 308	33,5%	29 971	23,8%	72 279	57,3%	49 064	59,6%	(38,9%)
Energy sources	5 500	422	7,7%	2 235	40,6%	2 657	48,3%	8 400	54,9%	(73,4%)
Water Management	89 098	28 547	32,0%	15 879	17,8%	44 426	49,9%	28 152	45,2%	(43,6%)
Waste Water Management	31 582	13 339	42,2%	11 858	37,5%	25 196	79,8%	12 512	86,9%	(5,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	718 226	258 839	36,0%	242 284	33,7%	501 123	69,8%	235 298	83,8%	3,0%
Property rates	12 023	4 965	41,3%	2	-	4 967	41,3%	6 015	90,4%	(100,0%)
Service charges	7 712	173	2,2%	124	1,6%	297	3,9%	238	4,6%	(47,8%)

Other revenue	3 026	(32 752)	(1 082,4%)	237	7,8%	(32 515)	(1 074,6%)	431	3 588,3%	(45,0%)
Transfers and Subsidies - Operational	497 914	204 682	41,1%	162 480	32,6%	367 162	73,7%	157 250	74,1%	3,3%
Transfers and Subsidies - Capital	175 391	81 249	46,3%	78 867	45,0%	160 116	91,3%	71 342	59,3%	10,5%
Interest	22 161	522	2,4%	574	2,6%	1 095	4,9%	22	,1%	2 548,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(562 074)	(239 001)	42,5%	(68 903)	12,3%	(307 904)	54,8%	56 728	21,0%	(221,5%)
Suppliers and employees	(562 074)	(239 001)	42,5%	(68 903)	12,3%	(307 904)	54,8%	56 728	21,0%	(221,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	156 152	19 838	12,7%	173 380	111,0%	193 219	123,7%	292 025	242,3%	(40,6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(196 472)	(80 286)	40,9%	(53 499)	27,2%	(133 785)	68,1%	(80 729)	56,7%	(33,7%)
Capital assets	(196 472)	(80 286)	40,9%	(53 499)	27,2%	(133 785)	68,1%	(80 729)	56,7%	(33,7%)
Net Cash from(used) Investing Activities	(196 472)	(80 286)	40,9%	(53 499)	27,2%	(133 785)	68,1%	(80 729)	56,7%	(33,7%)
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	(40 319)	(60 448)	149,9%	119 881	(297,3%)	59 434	(147,4%)	211 297	(1 213,5%)	(43,3%)
Cash/cash equivalents at the year begin:	210 031	253 093	120,5%	192 645	91,7%	253 093	120,5%	451 297	103,3%	(57,3%)
Cash/cash equivalents at the year end:	169 712	192 645	113,5%	312 527	184,2%	312 527	184,2%	662 594	275,7%	(52,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 427	,9%	3 917	1,1%	24 908	6,9%	328 803	91,1%	361 056	43,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(386)	(2%)	1 210	,8%	1 140	,7%	154 463	98,7%	156 427	18,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(17 075)	(7,8%)	2 461	1,1%	2 459	1,1%	233 219	105,6%	220 864	26,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 817	1,3%	1 809	1,3%	1 797	1,3%	132 600	96,1%	138 023	16,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(42 522)	106,3%	-	-	-	-	2 516	(6,3%)	(40 006)	(4,8%)	-	-	-	-
Total By Income Source	(54 939)	(6,6%)	9 398	1,1%	30 303	3,6%	851 600	101,8%	836 363	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(38 280)	(58,5%)	932	1,4%	985	1,5%	101 821	155,6%	65 458	7,8%	-	-	-	-
Commercial	210	,8%	265	1,0%	277	1,0%	26 003	97,2%	26 755	3,2%	-	-	-	-
Households	(16 234)	(2,2%)	8 149	1,1%	28 283	3,8%	716 278	97,3%	736 475	88,1%	-	-	-	-
Other	(635)	(8,3%)	53	,7%	758	9,9%	7 499	97,7%	7 675	,9%	-	-	-	-
Total By Customer Group	(54 939)	(6,6%)	9 398	1,1%	30 303	3,6%	851 600	101,8%	836 363	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	634	84,8%	-	-	-	-	114	15,2%	747	40,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	24	2,1%	-	-	-	-	1 088	97,9%	1 112	59,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	658	35,4%	-	-	-	-	1 202	64,6%	1 860	100,0%

Contact Details

Municipal Manager	Mr Sipho Ngwenya	014 555 1332
Chief Financial Officer	Ms Botumelo Sathekge	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 873 017	960 237	33,4%	840 013	29,2%	1 800 251	62,7%	831 120	62,1%	1,1%
Exchange Revenue										
Service charges - Electricity	758 091	199 317	26,3%	174 143	23,0%	373 459	49,3%	176 020	46,9%	(1,1%)
Service charges - Water	197 266	43 816	22,2%	43 755	22,2%	87 570	44,4%	48 280	58,1%	(9,4%)
Service charges - Waste Water Management	63 864	12 555	19,7%	14 754	23,1%	27 309	42,8%	17 673	60,8%	(16,5%)
Service charges - Waste Management	71 045	16 570	23,3%	18 008	25,3%	34 579	48,7%	17 272	51,0%	4,3%
Sale of Goods and Rendering of Services	5 015	2 374	47,3%	2 046	40,8%	4 420	88,1%	966	51,1%	111,8%
Agency services	17 000	3 530	20,8%	3 502	20,6%	7 033	41,4%	2 738	40,0%	27,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	90 265	43 023	47,7%	44 381	49,2%	87 405	96,8%	44 510	94,7%	(3,3%)
Interest earned from Current and Non Current Assets	15 896	4 271	26,9%	3 111	19,6%	7 382	46,4%	1 471	41,3%	111,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	30	15	50,1%	8	25,1%	23	75,2%	7	149,2%	3,0%
Rental from Fixed Assets	3 150	2 760	87,6%	9	3%	2 769	87,9%	1 388	85,0%	(99,3%)
Licence and permits	6 071	1 639	27,0%	1 358	22,4%	2 998	49,4%	1 233	11 275,9%	10,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	386	163	42,2%	93	24,1%	256	66,3%	5 736	471,8%	(98,4%)
Non-Exchange Revenue										
Property rates	395 379	114 194	28,9%	113 837	28,8%	228 031	57,7%	113 901	54,9%	(,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 831	(0)	-	7	2%	7	2%	72	8%	(90,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 196 011	493 031	41,2%	391 462	32,7%	884 493	74,0%	377 189	74,4%	3,8%
Interest	50 719	22 338	44,0%	25 122	49,5%	47 460	93,6%	22 663	69,6%	10,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	640	-	632	-	1 272	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	3 736	-	3 736	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	0	-	-	51	50 594,0%	51	50 594,0%	-	-	(100,0%)
Operating Expenditure	2 818 588	726 821	25,8%	891 939	31,6%	1 618 760	57,4%	928 303	46,1%	(3,9%)
Employee related costs	738 467	196 530	26,6%	207 094	28,0%	403 624	54,7%	196 543	51,6%	5,4%
Remuneration of councillors	39 691	8 909	22,4%	8 912	22,5%	17 821	44,9%	10 019	48,0%	(11,0%)
Bulk purchases - electricity	711 000	192 328	27,1%	130 195	18,3%	322 523	45,4%	290 703	48,0%	(55,2%)
Inventory consumed	108 770	28 747	26,4%	53 845	49,5%	82 592	75,9%	54 562	36,9%	(1,3%)
Debt impairment	429 728	107 432	25,0%	107 432	25,0%	214 864	50,0%	-	-	(100,0%)
Depreciation and amortisation	317 075	79 269	25,0%	79 269	25,0%	158 537	50,0%	-	-	(100,0%)
Interest	23 181	13 655	58,9%	16 065	69,3%	29 719	128,2%	26 766	61,9%	(40,0%)
Contracted services	262 981	66 311	25,2%	161 983	61,6%	228 294	86,8%	201 209	93,8%	(19,5%)
Transfers and subsidies	7 700	7 659	99,5%	-	-	7 659	99,5%	14	2%	(100,0%)
Irrecoverable debts written off	-	7 808	-	-	-	7 808	-	-	-	-
Operational costs	179 996	18 175	10,1%	127 144	70,6%	145 319	80,7%	148 485	76,5%	(14,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	54 429	233 416	-	(51 926)	-	181 490	-	(97 183)	-	-
Transfers and subsidies - capital (monetary allocations)	373 906	-	-	134 796	36,1%	134 796	36,1%	91 645	37,3%	47,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	428 335	233 416		82 870		316 287		(5 539)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	428 335	233 416		82 870		316 287		(5 539)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	428 335	233 416		82 870		316 287		(5 539)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	428 335	233 416		82 870		316 287		(5 539)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	373 906	45 947	12,3%	109 603	29,3%	155 549	41,6%	119 893	48,7%	(8,6%)
National Government	373 906	45 947	12,3%	107 799	28,8%	153 746	41,1%	102 088	43,3%	5,6%
Provincial Government	-	-	-	-	-	-	-	42	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	373 906	45 947	12,3%	107 799	28,8%	153 746	41,1%	102 130	43,3%	5,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 803	-	1 803	-	17 763	-	(89,8%)
Capital Expenditure Functional	373 906	45 947	12,3%	109 603	29,3%	155 549	41,6%	119 893	48,7%	(8,6%)
Municipal governance and administration	-	-	-	649	-	649	-	8 318	-	(92,2%)
Executive and Council	-	-	-	-	-	-	-	45	-	(100,0%)
Finance and administration	-	-	-	649	-	649	-	8 219	-	(92,1%)
Internal audit	-	-	-	-	-	-	-	54	-	(100,0%)
Community and Public Safety	34 206	732	2,1%	54 241	158,6%	54 973	160,7%	3 690	-	1 370,1%
Community and Social Services	28 206	-	-	990	3,5%	990	3,5%	1 964	-	(49,6%)
Sport And Recreation	6 000	-	-	53 087	884,8%	53 087	884,8%	-	-	(100,0%)
Public Safety	-	732	-	165	-	897	-	1 726	-	(90,4%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	101 533	19 356	19,1%	30 913	30,4%	50 270	49,5%	57 959	51,9%	(46,7%)
Planning and Development	2 000	-	-	-	-	-	-	841	-	(100,0%)
Road Transport	99 533	19 356	19,4%	30 913	31,1%	50 270	50,5%	57 118	50,4%	(45,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	238 167	25 858	10,9%	23 799	10,0%	49 658	20,8%	49 926	36,1%	(52,3%)
Energy sources	109 537	4 908	4,5%	7 734	7,1%	12 642	11,5%	17 773	76,9%	(56,5%)
Water Management	72 000	8 412	11,7%	3 292	4,6%	11 704	16,3%	19 298	18,6%	(82,9%)
Waste Water Management	31 000	12 538	40,4%	12 774	41,2%	25 312	81,7%	12 855	54,2%	(6,6%)
Waste Management	25 630	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 769 274	1 317 966	47,6%	1 179 484	42,6%	2 497 451	90,2%	1 153 592	89,0%	2,2%
Property rates	300 488	55 309	18,4%	56 669	18,9%	111 977	37,3%	56 872	33,8%	(4,4%)
Service charges	756 293	227 932	30,1%	224 915	29,7%	452 847	59,9%	208 553	44,7%	7,8%

Other revenue	34 480	401 147	1 163.4%	367 880	1 066.9%	769 027	2 230.4%	332 790	3 844.7%	10.5%
Transfers and Subsidies - Operational	1 196 011	495 700	41.4%	390 638	32.7%	886 338	74.1%	378 112	75.1%	3.3%
Transfers and Subsidies - Capital	373 906	130 512	34.9%	132 885	35.5%	263 397	70.4%	172 857	80.3%	(23.1%)
Interest	108 096	7 366	6.8%	6 498	6.0%	13 864	12.8%	4 408	11.6%	47.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 121 850)	(882 975)	41.6%	(932 625)	44.0%	(1 815 600)	85.6%	(899 830)	63.0%	3.6%
Suppliers and employees	(2 121 850)	(882 975)	41.6%	(932 625)	44.0%	(1 815 600)	85.6%	(899 830)	63.0%	3.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	647 424	434 991	67.2%	246 859	38.1%	681 851	105.3%	253 762	224.5%	(2.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	3 625	-	3 625	-	(60)	-	(6 092.9%)
Proceeds on disposal of PPE	-	-	-	3 743	-	3 743	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	(118)	-	(118)	-	(60)	-	95.8%
Payments	(373 906)	(45 947)	12.3%	(109 603)	29.3%	(155 549)	41.6%	(119 893)	48.7%	(8.6%)
Capital assets	(373 906)	(45 947)	12.3%	(109 603)	29.3%	(155 549)	41.6%	(119 893)	48.7%	(8.6%)
Net Cash from/(used) Investing Activities	(373 906)	(45 947)	12.3%	(105 978)	28.3%	(151 924)	40.6%	(119 954)	48.8%	(11.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(187 228)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(187 228)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(187 228)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	86 290	389 045	450.9%	140 882	163.3%	529 926	614.1%	133 808	1 410.5%	5.3%
Cash/cash equivalents at the year begin:	10 278	92 480	899.8%	481 382	4 683.5%	92 480	899.8%	790 475	(195.2%)	(39.1%)
Cash/cash equivalents at the year end:	96 568	481 382	498.5%	622 264	644.4%	622 264	644.4%	924 283	566.5%	(32.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 615	1.8%	17 846	1.7%	14 754	1.4%	980 531	95.0%	1 031 746	23.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 969	18.4%	30 306	8.5%	13 548	3.8%	248 795	69.4%	358 617	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 718	3.1%	24 117	2.3%	19 746	1.8%	994 221	92.8%	1 071 801	24.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 051	1.8%	5 598	1.7%	5 509	1.7%	313 363	94.8%	330 520	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 671	1.6%	4 718	1.3%	4 402	1.2%	341 501	95.8%	356 292	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	48	100.0%	48	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 930	2.1%	23 620	2.1%	22 407	2.0%	1 061 258	93.8%	1 131 216	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 344	1.3%	1 370	1.3%	887	.9%	99 877	96.5%	103 478	2.4%	-	-	-	-
Total By Income Source	155 297	3.5%	107 575	2.5%	81 253	1.9%	4 039 593	92.1%	4 383 718	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 743	4.1%	6 856	2.6%	6 027	2.3%	239 875	91.0%	263 501	6.0%	-	-	-	-
Commercial	65 299	11.3%	31 353	5.4%	17 253	3.0%	465 365	80.3%	579 270	13.2%	-	-	-	-
Households	79 222	2.2%	69 294	2.0%	57 926	1.6%	3 330 461	94.2%	3 536 903	80.7%	-	-	-	-
Other	34	.8%	71	1.8%	47	1.2%	3 892	96.2%	4 044	.1%	-	-	-	-
Total By Customer Group	155 297	3.5%	107 575	2.5%	81 253	1.9%	4 039 593	92.1%	4 383 718	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	101 299	4.1%	111 135	4.5%	101 921	4.1%	2 153 995	87.3%	2 468 350	89.1%
Bulk Water	16 614	7.7%	11 460	5.3%	10 909	5.0%	177 475	82.0%	216 458	7.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 745	46.8%	28 765	37.7%	2 917	3.8%	8 888	11.6%	76 315	2.8%
Auditor-General	1 179	11.3%	4 563	43.9%	3 302	31.8%	1 348	13.0%	10 392	.4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	154 836	5.6%	155 923	5.6%	119 049	4.3%	2 341 706	84.5%	2 771 514	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	232 482	-	-	-	-	-	-	1 306 999	1 273,6%	(100,0%)
Transfers and Subsidies - Operational	1 477 434	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	381 155	-	-	-	-	-	-	-	-	-
Interest	93 352	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(5 374 965)	(78 470)	1,5%	(78 500)	1,5%	(156 970)	2,9%	(220)	-	35 605,1%
Suppliers and employees	(5 326 998)	(78 470)	1,5%	(78 500)	1,5%	(156 970)	2,9%	(220)	-	35 605,1%
Finance charges	(27 000)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 967)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	450 151	(78 470)	(17,4%)	(78 500)	(17,4%)	(156 970)	(34,9%)	1 306 779	376,2%	(106,0%)
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	(558 409)	-	-	-	-	-	-	-	-	-
Capital assets	(558 409)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(558 409)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(108 258)	(78 470)	72,5%	(78 500)	72,5%	(156 970)	145,0%	1 306 779	(2 756,9%)	(106,0%)
Cash/cash equivalents at the year begin:	542 172	-	-	(78 470)	(14,5%)	-	-	1 135 788	-	(106,9%)
Cash/cash equivalents at the year end:	433 914	(78 470)	(18,1%)	(156 970)	(36,2%)	(156 970)	(36,2%)	2 442 568	(2 756,9%)	(106,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	69 510	3,1%	78 817	3,5%	60 651	2,7%	2 014 438	90,6%	2 223 416	23,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	116 993	12,8%	136 551	14,9%	65 484	7,2%	595 957	65,1%	914 985	9,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	50 302	5,5%	49 335	5,4%	34 274	3,8%	775 359	85,3%	909 270	9,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 696	3,5%	23 076	3,4%	18 810	2,7%	620 572	90,4%	686 153	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 785	2,7%	19 248	2,6%	15 871	2,2%	678 497	92,5%	733 401	7,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	870	1,8%	863	1,8%	811	1,7%	46 580	94,8%	49 125	5,5%	-	-	-	-
Interest on Arrear Debtor Accounts	56 445	1,6%	56 422	1,6%	56 409	1,6%	3 439 300	95,3%	3 608 577	37,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(167 371)	(31,8%)	(24 675)	(4,7%)	12 092	2,3%	706 066	134,2%	526 112	5,5%	-	-	-	-
Total By Income Source	170 230	1,8%	339 638	3,5%	264 403	2,7%	8 876 769	92,0%	9 651 039	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 013	2,7%	12 826	8,6%	11 043	7,4%	121 324	81,3%	149 206	1,5%	-	-	-	-
Commercial	25 658	4,1%	106 926	17,2%	42 998	6,9%	447 055	71,8%	622 637	6,5%	-	-	-	-
Households	113 310	1,5%	171 557	2,3%	157 893	2,1%	7 133 219	94,2%	7 575 978	78,5%	-	-	-	-
Other	27 249	2,1%	48 329	3,7%	52 470	4,0%	1 175 171	90,2%	1 303 219	13,5%	-	-	-	-
Total By Customer Group	170 230	1,8%	339 638	3,5%	264 403	2,7%	8 876 769	92,0%	9 651 039	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	(9)	30,5%	(32)	107,4%	11	(37,9%)	(30)	-
Bulk Water	7 005	4,3%	14 013	8,6%	-	-	141 371	87,1%	162 389	46,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	2%
Trade Creditors	72 578	44,8%	(41 403)	(25,6%)	2 789	1,7%	128 077	79,0%	162 042	46,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(126)	(6%)	(668)	(3,1%)	22 627	103,6%	21 833	6,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	79 583	22,9%	(27 525)	(7,9%)	2 089	,6%	292 730	84,4%	346 877	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	302 233	9 278	3,1%	91 148	30,2%	100 425	33,2%	78 354	56,9%	16,3%
Exchange Revenue										
Service charges - Electricity	77 685	1 295	1,7%	28 342	36,5%	29 637	38,1%	10 300	15,5%	175,1%
Service charges - Water	5 654	635	11,2%	1 933	34,2%	2 568	45,4%	13 787	308,9%	(86,0%)
Service charges - Waste Water Management	7 483	482	6,4%	1 594	21,3%	2 076	27,7%	1 619	44,4%	(1,6%)
Service charges - Waste Management	2 070	481	23,2%	1 470	71,0%	1 951	94,2%	1 536	148,6%	(4,3%)
Sale of Goods and Rendering of Services	854	52	6,1%	111	13,0%	163	19,1%	121	32,8%	(8,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 500	2 078	14,3%	3 928	27,1%	6 006	41,4%	3 846	65,9%	2,1%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	343	151	44,1%	47	13,7%	198	57,8%	53	30,4%	(11,7%)
Licence and permits	11 806	332	2,8%	1 012	8,6%	1 344	11,4%	994	20,7%	1,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	18 014	1 652	9,2%	731	4,1%	2 383	13,2%	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	10 637	638	6,0%	9 384	88,2%	10 022	94,2%	3 575	86,6%	162,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	940	94,0%	-	-	940	94,0%	10	3,4%	(100,0%)
Licences or permits	506	-	-	3	,6%	3	,6%	3	5,4%	(10,9%)
Transfer and subsidies - Operational	151 681	241	,2%	41 776	27,5%	42 018	27,7%	42 509	69,6%	(1,7%)
Interest	-	271	-	803	-	1 074	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	30	-	13	-	43	-	(0)	-	(13 266,7%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	280 764	11 813	4,2%	77 989	27,8%	89 803	32,0%	59 288	43,2%	31,5%
Employee related costs	88 063	66	,1%	32 966	37,4%	33 032	37,5%	23 464	55,9%	40,5%
Remuneration of councillors	7 801	-	-	1 988	25,5%	1 988	25,5%	981	24,3%	102,8%
Bulk purchases - electricity	49 074	5 539	11,3%	16 012	32,6%	21 551	43,9%	8 797	56,0%	82,0%
Inventory consumed	15 086	162	1,1%	5 040	33,4%	5 202	34,5%	3 322	56,8%	51,7%
Debt impairment	4 537	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 738	630	3,4%	631	3,4%	1 261	6,7%	-	-	(100,0%)
Interest	8 010	2 169	27,1%	5	,1%	2 174	27,1%	3 021	41,4%	(99,8%)
Contracted services	49 985	1 645	3,3%	15 182	30,4%	16 827	33,7%	12 684	50,7%	19,7%
Transfers and subsidies	1 559	176	11,3%	656	42,1%	832	53,4%	371	100,0%	76,9%
Irrecoverable debts written off	9 000	-	-	-	-	-	-	-	-	-
Operational costs	28 911	1 427	4,9%	5 509	19,1%	6 935	24,0%	6 649	43,4%	(17,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 469	(2 536)	-	13 159	-	10 623	-	19 066	-	-
Transfers and subsidies - capital (monetary allocations)	49 179	-	-	15 746	32,0%	15 746	32,0%	9 546	19,5%	64,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 648	(2 536)		28 905		26 369		28 612		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	70 648	(2 536)		28 905		26 369		28 612		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 648	(2 536)		28 905		26 369		28 612		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 648	(2 536)		28 905		26 369		28 612		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	55 009	2 708	4,9%	4 398	8,0%	7 106	12,9%	25 522	42,2%	(82,8%)
National Government	49 179	2 708	5,5%	4 361	8,9%	7 069	14,4%	25 522	42,2%	(82,9%)
Provincial Government	80	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 259	2 708	5,5%	4 361	8,9%	7 069	14,4%	25 522	42,2%	(82,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 750	-	-	36	,6%	36	,6%	-	-	(100,0%)
Capital Expenditure Functional	55 009	2 708	4,9%	4 398	8,0%	7 106	12,9%	25 522	42,2%	(82,8%)
Municipal governance and administration	3 200	-	-	36	1,1%	36	1,1%	-	-	(100,0%)
Executive and Council	50	-	-	36	72,9%	36	72,9%	-	-	(100,0%)
Finance and administration	3 150	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 568	-	-	1 479	15,5%	1 479	15,5%	2 081	20,8%	(28,9%)
Community and Social Services	80	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 488	-	-	1 479	15,6%	1 479	15,6%	2 081	20,8%	(28,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 106	-	-	967	9,6%	967	9,6%	1 664	18,3%	(41,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 106	-	-	967	9,6%	967	9,6%	1 664	18,3%	(41,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 135	2 708	8,4%	1 915	6,0%	4 623	14,4%	21 777	50,7%	(91,2%)
Energy sources	2 000	-	-	-	-	-	-	-	-	-
Water Management	30 135	2 708	9,0%	1 915	6,4%	4 623	15,3%	14 361	43,7%	(86,7%)
Waste Water Management	-	-	-	-	-	-	-	7 416	83,7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	300 355	32 842	10,9%	86 173	28,7%	119 015	39,6%	119 059	66,8%	(27,6%)
Property rates	4 906	136	2,8%	374	7,6%	510	10,4%	516	16,7%	(27,5%)
Service charges	79 226	170	,2%	463	,6%	633	,8%	687	1,3%	(32,6%)

Other revenue	13 913	27 181	195,4%	84 903	610,3%	112 084	805,6%	113 750	1 622,0%	(25,4%)
Transfers and Subsidies - Operational	151 681	5 312	3,5%	329	,2%	5 640	3,7%	4 045	2,8%	(91,9%)
Transfers and Subsidies - Capital	49 179	-	-	-	-	-	-	-	-	-
Interest	1 450	43	3,0%	105	7,2%	148	10,2%	61	-	70,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(228 571)	(8 082)	3,5%	(25 661)	11,2%	(33 743)	14,8%	(28 268)	23,2%	(9,2%)
Suppliers and employees	(228 571)	(8 082)	3,5%	(25 661)	11,2%	(33 743)	14,8%	(28 268)	23,2%	(9,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 785	24 760	34,9%	60 512	84,3%	85 272	118,8%	90 792	146,6%	(33,4%)
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	(55 009)	(10 649)	19,4%	(960)	1,7%	(11 609)	21,1%	(23 169)	39,1%	(95,9%)
Capital assets	(55 009)	(10 649)	19,4%	(960)	1,7%	(11 609)	21,1%	(23 169)	39,1%	(95,9%)
Net Cash from/(used) Investing Activities	(55 009)	(10 649)	19,4%	(960)	1,7%	(11 609)	21,1%	(23 169)	39,1%	(95,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 776	14 111	84,1%	59 552	355,0%	73 662	439,1%	67 622	332,2%	(11,9%)
Cash/cash equivalents at the year begin:	26 064	22 718	87,2%	18 981	72,8%	22 718	87,2%	110 467	110,7%	(82,8%)
Cash/cash equivalents at the year end:	42 839	18 973	44,3%	78 534	183,3%	78 534	183,3%	178 089	172,8%	(55,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	558	,8%	682	1,0%	994	1,4%	69 401	96,9%	71 635	20,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	760	3,0%	798	3,1%	862	3,3%	23 333	90,6%	25 754	7,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 346	3,1%	7 508	17,5%	68	2%	33 859	79,1%	42 782	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	585	1,6%	595	1,6%	563	1,5%	35 137	95,3%	36 879	10,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	498	1,8%	554	2,0%	529	1,9%	26 723	94,4%	28 305	7,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(6)	(5,1%)	-	-	-	-	120	105,1%	114	-	-	-	-	-
Interest on Arrear Debtor Accounts	163	,1%	1 672	1,1%	1 793	1,2%	147 486	97,6%	151 114	42,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 336)	984,3%	7	(2,0%)	14	(4,0%)	2 977	(878,3%)	(339)	(,1%)	-	-	-	-
Total By Income Source	567	,2%	11 816	3,3%	4 824	1,4%	339 036	95,2%	356 244	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	489	4,0%	2 576	21,1%	437	3,6%	8 690	71,3%	12 193	3,4%	-	-	-	-
Commercial	397	1,8%	1 056	4,9%	532	2,4%	19 735	90,9%	21 720	6,1%	-	-	-	-
Households	588	,2%	4 786	1,7%	3 453	1,2%	278 186	96,9%	287 014	80,6%	-	-	-	-
Other	(908)	(2,6%)	3 398	9,6%	401	1,1%	32 426	91,8%	35 317	9,9%	-	-	-	-
Total By Customer Group	567	,2%	11 816	3,3%	4 824	1,4%	339 036	95,2%	356 244	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	8 551	1,6%	9 377	1,8%	502 978	96,6%	520 906	68,4%
Bulk Water	-	-	-	-	149	,8%	18 097	99,2%	18 245	2,4%
PAYE deductions	-	-	-	-	-	-	17 781	100,0%	17 781	2,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	1 094	84,4%	203	15,6%	1 297	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 248	7,3%	4 900	2,9%	1 924	1,1%	149 767	88,7%	168 839	22,2%
Auditor-General	-	-	-	-	899	7,8%	10 632	92,2%	11 531	1,5%
Other	5 266	23,2%	2 786	12,3%	188	,8%	14 494	63,8%	22 735	3,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 514	2,3%	16 237	2,1%	13 632	1,8%	713 952	93,8%	761 334	100,0%

Contact Details

Municipal Manager	Mr Andrew Elliot Pholose	014 403 5006
Chief Financial Officer	Ms Tebogo Zeldia Mogapi	082 426 1873

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 136 908	395 465	34,8%	303 753	26,7%	699 218	61,5%	306 715	64,1%	(1,0%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	198 188	65 772	33,2%	25 923	13,1%	91 695	46,3%	45 203	46,3%	(42,7%)
Service charges - Waste Water Management	5 180	541	10,4%	1 250	24,1%	1 791	34,6%	1 195	44,8%	4,6%
Service charges - Waste Management	14 109	3 515	24,9%	3 430	24,3%	6 945	49,2%	3 193	58,3%	7,4%
Sale of Goods and Rendering of Services	1 418	191	13,4%	94	6,6%	285	20,1%	163	71,6%	(42,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 358	9 801	16,2%	10 176	16,9%	19 977	33,1%	14 028	68,0%	(27,5%)
Interest earned from Current and Non Current Assets	13 097	2 623	20,0%	1 741	13,3%	4 364	33,3%	1 905	57,9%	(8,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	101	8	8,4%	7	6,7%	15	15,1%	1	3,2%	445,9%
Licence and permits	3 328	128	3,8%	136	4,1%	264	7,9%	164	29,6%	(17,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 014	481	23,9%	619	30,7%	1 101	54,7%	516	38,1%	19,9%
Non-Exchange Revenue										
Property rates	174 056	43 294	24,9%	43 259	24,9%	86 553	49,7%	30 555	50,0%	41,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 899	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	627 463	258 441	41,2%	205 988	32,8%	464 428	74,0%	202 066	74,3%	1,9%
Interest	35 698	10 670	29,9%	11 130	31,2%	21 800	61,1%	7 493	52,4%	48,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	232	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 453 744	194 494	13,4%	337 212	23,2%	531 706	36,6%	232 618	37,5%	45,0%
Employee related costs	373 102	87 002	23,3%	57 925	15,5%	144 927	38,8%	78 226	39,8%	(26,0%)
Remuneration of councillors	32 329	6 438	19,9%	8 406	26,0%	14 844	45,9%	6 901	40,6%	21,8%
Bulk purchases - electricity	46 620	8 713	18,7%	10 850	23,3%	19 563	42,0%	8 480	50,1%	27,9%
Inventory consumed	189 153	(2 441)	(1,3%)	96 415	51,0%	93 974	49,7%	65 143	34,1%	48,0%
Debt impairment	309 909	-	-	51 220	16,5%	51 220	16,5%	-	-	(100,0%)
Depreciation and amortisation	186 561	31 506	16,9%	36 002	19,3%	67 508	36,2%	43 561	53,5%	(17,4%)
Interest	2 597	233	9,0%	287	11,1%	520	20,0%	1 183	52,5%	(75,7%)
Contracted services	204 518	42 337	20,7%	48 554	23,7%	90 891	44,4%	62 388	48,6%	(22,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	1 106	-	75	-	1 181	-	(55 935)	-	(100,1%)
Operational costs	108 955	19 599	18,0%	26 912	24,7%	46 511	42,7%	22 450	38,7%	19,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	566	-	566	-	221	-	156,3%
Surplus/(Deficit)	(316 836)	200 971	-	(33 459)	-	167 511	-	74 097	-	-
Transfers and subsidies - capital (monetary allocations)	225 068	19 005	8,4%	64 256	28,5%	83 260	37,0%	56 219	40,1%	14,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(91 768)	219 975	-	30 796	-	250 771	-	130 316	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(91 768)	219 975	-	30 796	-	250 771	-	130 316	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(91 768)	219 975	-	30 796	-	250 771	-	130 316	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(91 768)	219 975	-	30 796	-	250 771	-	130 316	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	225 068	16 486	7,3%	57 587	25,6%	74 074	32,9%	49 720	34,5%	15,8%
National Government	225 068	16 486	7,3%	57 379	25,5%	73 865	32,8%	48 935	34,9%	17,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	225 068	16 486	7,3%	57 379	25,5%	73 865	32,8%	48 935	34,9%	17,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	209	-	209	-	785	18,0%	(73,4%)
Capital Expenditure Functional	225 068	16 486	7,3%	57 587	25,6%	74 074	32,9%	49 720	34,5%	15,8%
Municipal governance and administration	-	-	-	209	-	209	-	785	18,0%	(73,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	209	-	209	-	785	18,0%	(73,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 000	-	-	2 731	17,1%	2 731	17,1%	-	-	(100,0%)
Community and Social Services	16 000	-	-	2 731	17,1%	2 731	17,1%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 000	6 578	7,7%	29 442	34,6%	36 021	42,4%	16 780	52,5%	75,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	85 000	6 578	7,7%	29 442	34,6%	36 021	42,4%	16 780	52,5%	75,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	124 068	9 908	8,0%	25 206	20,3%	35 114	28,3%	32 155	31,8%	(21,6%)
Energy sources	7 000	328	4,7%	-	-	328	4,7%	483	9,7%	(100,0%)
Water Management	88 068	4 726	5,4%	12 869	14,6%	17 595	20,0%	29 359	32,0%	(56,2%)
Waste Water Management	27 000	4 854	18,0%	12 337	45,7%	17 191	63,7%	2 314	42,2%	433,3%
Waste Management	2 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 122 302	41 630	3,7%	426 995	38,0%	468 624	41,8%	205 014	34,1%	108,3%
Property rates	90 509	23 078	25,5%	6 820	7,5%	29 898	33,0%	14 302	34,0%	(52,3%)
Service charges	82 666	(49 012)	(59,3%)	108 400	131,1%	59 388	71,8%	36 969	46,4%	193,2%

Other revenue	76 918	(256 203)	(333,1%)	41 782	54,3%	(214 421)	(278,8%)	(151 497)	(7 455,0%)	(127,6%)
Transfers and Subsidies - Operational	627 463	258 895	41,3%	205 433	32,7%	464 328	74,0%	200 424	74,2%	2,5%
Transfers and Subsidies - Capital	225 068	60 434	26,9%	61 844	27,5%	122 278	54,3%	101 793	76,9%	(39,2%)
Interest	19 678	4 438	22,6%	2 716	13,8%	7 154	36,4%	3 024	29,5%	(10,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(957 274)	89 233	(9,3%)	(142 374)	14,9%	(53 141)	5,6%	57 818	(21,8%)	(346,2%)
Suppliers and employees	(957 274)	89 233	(9,3%)	(142 374)	14,9%	(53 141)	5,6%	57 818	(21,8%)	(346,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	165 028	130 863	79,3%	284 620	172,5%	415 483	251,8%	262 832	793,9%	8,3%
Cash Flow from Investing Activities										
Receipts	-	-	-	9	-	9	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	9	-	9	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(258 828)	(16 486)	6,4%	(57 587)	22,2%	(74 074)	28,6%	(49 720)	34,5%	15,8%
Capital assets	(258 828)	(16 486)	6,4%	(57 587)	22,2%	(74 074)	28,6%	(49 720)	34,5%	15,8%
Net Cash from/(used) Investing Activities	(258 828)	(16 486)	6,4%	(57 579)	22,2%	(74 065)	28,6%	(49 720)	34,5%	15,8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	(6 825)	-	(100,0%)	
Short term loans	-	-	-	-	-	-	(6 825)	-	(100,0%)	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	
Payments	(9 987)	-	-	(9 014)	90,3%	(9 014)	90,3%	-	,2%	(100,0%)
Repayment of borrowing	(9 987)	-	-	(9 014)	90,3%	(9 014)	90,3%	-	,2%	(100,0%)
Net Cash from/(used) Financing Activities	(9 987)	-	-	(9 014)	90,3%	(9 014)	90,3%	(6 825)	47,7%	32,1%
Net Increase/(Decrease) in cash held	(103 787)	114 377	(110,2%)	218 028	(210,1%)	332 405	(320,3%)	206 286	(249,5%)	5,7%
Cash/cash equivalents at the year begin:	468 275	55 585	11,9%	169 942	36,3%	55 585	11,9%	321 522	229,4%	(47,1%)
Cash/cash equivalents at the year end:	364 487	114 377	31,4%	387 970	106,4%	387 970	106,4%	527 809	(297,9%)	(26,5%)

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	44 084	5,0%	20 847	2,3%	20 510	2,3%	803 389	90,4%	888 829	48,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 030	4,3%	11 021	2,1%	10 964	2,0%	492 319	91,6%	537 335	29,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	872	6,0%	381	2,6%	403	2,8%	12 803	88,5%	14 059	,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 620	4,6%	1 296	2,3%	1 317	2,3%	51 863	90,8%	57 095	3,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 259	4,4%	6 960	2,2%	6 877	2,1%	294 429	91,3%	322 525	17,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	388	1,2%	152	,5%	161	,5%	31 754	97,8%	32 455	1,8%	7 221	22,2%	-	-
Total By Income Source	85 252	4,6%	40 657	2,2%	40 232	2,2%	1 686 556	91,0%	1 852 698	100,0%	7 221	,4%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 531	4,9%	7 846	2,3%	7 774	2,3%	302 954	90,4%	335 105	18,1%	-	-	-	-
Commercial	27 186	5,9%	13 729	3,0%	12 732	2,8%	407 646	88,4%	461 294	24,9%	-	-	-	-
Households	41 250	3,9%	18 981	1,8%	19 618	1,9%	969 131	92,4%	1 048 980	56,6%	-	-	-	-
Other	285	3,9%	101	1,4%	108	1,5%	6 826	93,3%	7 320	,4%	7 221	98,6%	-	-
Total By Customer Group	85 252	4,6%	40 657	2,2%	40 232	2,2%	1 686 556	91,0%	1 852 698	100,0%	7 221	,4%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 509	100,0%	-	-	-	-	-	-	2 509	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 509	100,0%	-	-	-	-	-	-	2 509	100,0%

Contact Details

Municipal Manager	Mr Mokopane V Letsoalo	014 555 1307
Chief Financial Officer	Mr Mzwandile Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	3 010	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	421 691	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	2 772	-	-	-	-	-	-	-	-	-
Interest	35 547	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	463 020	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	463 020	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	343 996	314 108	91,3%	-	-	314 108	91,3%	-	-	-
Cash/cash equivalents at the year end:	807 016	-	-	-	-	-	-	-	-	-

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 847	60,6%	3 268	14,3%	17	,1%	5 726	25,1%	22 857	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 847	60,6%	3 268	14,3%	17	,1%	5 726	25,1%	22 857	100,0%

Contact Details

Municipal Manager	Ms Edith Tukagomo	014 590 4502
Chief Financial Officer	Mr Maranatha Khunou	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	220 940	68 730	31,1%	90 032	40,7%	158 762	71,9%	89 910	73,4%	,1%	
Exchange Revenue											
Service charges - Electricity	680	146	21,5%	161	23,6%	307	45,1%	283	56,0%	(43,3%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	23	-	23	-	-	-	(100,0%)	
Sale of Goods and Rendering of Services	365	100	27,4%	81	22,1%	180	49,5%	144	55,2%	(44,0%)	
Agency services	1 112	313	28,2%	214	19,3%	527	47,4%	425	36,6%	(49,6%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	3 405	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	6 210	1 162	18,7%	899	14,5%	2 061	33,2%	1 395	27,6%	(35,5%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 163	553	25,6%	568	26,3%	1 122	51,9%	390	41,1%	45,9%	
Licence and permits	202	80	39,7%	75	37,1%	156	76,9%	(147)	17,6%	(151,1%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	140	(5 808)	(4 148,4%)	(2)	(1,2%)	(5 810)	(4 149,7%)	381	12,5%	(100,5%)	
Non-Exchange Revenue											
Property rates	29 536	-	-	29 322	99,3%	29 322	99,3%	28 268	98,3%	3,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	176	43	24,6%	37	20,8%	80	45,4%	89	35,8%	(59,2%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	176 403	72 140	40,9%	58 654	33,3%	130 794	74,1%	58 682	74,5%	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	550	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	256 997	64 853	25,2%	75 516	29,4%	140 369	54,6%	69 443	49,0%	8,7%	
Employee related costs	112 832	26 726	23,7%	32 536	28,8%	59 262	52,5%	33 712	53,9%	(3,5%)	
Remuneration of councillors	13 955	3 286	23,5%	3 269	23,4%	6 555	47,0%	2 879	44,4%	13,5%	
Bulk purchases - electricity	4 840	1 947	40,2%	2 153	44,5%	4 100	84,7%	1 711	75,3%	25,8%	
Inventory consumed	2 120	136	6,4%	561	26,5%	697	32,9%	338	52,4%	66,0%	
Debt impairment	7 000	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	33 041	7 847	23,7%	7 897	23,9%	15 743	47,6%	7 714	42,8%	2,4%	
Interest	60	22	37,3%	8	13,5%	30	50,8%	13	43,1%	(35,9%)	
Contracted services	36 470	12 725	34,9%	14 357	39,4%	27 082	74,3%	12 554	44,3%	14,4%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	980	-	-	-	-	-	-	-	-	-	
Operational costs	45 659	12 163	26,6%	14 735	32,3%	26 899	58,9%	10 521	53,1%	40,1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	40	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(36 056)	3 877	-	14 516	-	18 393	-	20 467	-	-	
Transfers and subsidies - capital (monetary allocations)	33 906	25 493	75,2%	15 131	44,6%	40 624	119,8%	16 029	73,6%	(5,6%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(2 150)	29 370		29 647		59 017		36 496			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(2 150)	29 370		29 647		59 017		36 496			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(2 150)	29 370		29 647		59 017		36 496			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(2 150)	29 370		29 647		59 017		36 496			

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	38 596	22 334	57,9%	16 663	43,2%	38 998	101,0%	12 897	56,6%	29,2%
National Government	33 906	22 294	65,8%	14 084	41,5%	36 378	107,3%	12 452	53,6%	13,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	30	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 936	22 294	65,7%	14 084	41,5%	36 378	107,2%	12 452	53,2%	13,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 660	40	,9%	2 579	55,3%	2 619	56,2%	445	72,8%	480,1%
Capital Expenditure Functional	38 596	22 334	57,9%	16 663	43,2%	38 998	101,0%	12 955	56,7%	28,6%
Municipal governance and administration	960	30	3,1%	1 402	146,1%	1 432	149,2%	30	13,6%	4 589,6%
Executive and Council	170	-	-	-	-	-	-	-	34,9%	-
Finance and administration	790	30	3,8%	1 402	177,5%	1 432	181,3%	30	1,0%	4 589,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	60	10	16,7%	-	-	10	16,7%	390	17,9%	(100,0%)
Community and Social Services	30	-	-	-	-	-	-	28	8,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	30	10	33,3%	-	-	10	33,3%	362	19,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 576	22 294	59,3%	15 261	40,6%	37 555	99,9%	12 535	63,2%	21,8%
Planning and Development	37 576	22 294	59,3%	15 261	40,6%	37 555	99,9%	12 535	63,2%	21,8%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	256 519	172 440	67,2%	147 306	57,4%	319 746	124,6%	183 971	81,3%	(19,9%)	
Property rates	26 582	35	,1%	-	-	35	,1%	-	-	-	
Service charges	612	28	4,6%	57	9,4%	86	14,0%	-	-	(100,0%)	

Other revenue	10 866	1 485	13,7%	16 827	154,9%	18 312	168,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	176 403	146 512	83,1%	124 559	70,6%	271 071	153,7%	73 391	41,4%	69,7%
Transfers and Subsidies - Capital	35 691	24 380	68,3%	5 863	16,4%	30 243	84,7%	110 580	311,8%	(94,7%)
Interest	6 364	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(224 756)	(23 756)	10,6%	(24 976)	11,1%	(48 732)	21,7%	(112 112)	141,6%	(77,7%)
Suppliers and employees	(224 696)	(23 756)	10,6%	(24 976)	11,1%	(48 732)	21,7%	(112 112)	141,7%	(77,7%)
Finance charges	(60)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	31 763	148 684	468,1%	122 330	385,1%	271 014	853,2%	71 859	51,7%	70,2%
Cash Flow from Investing Activities										
Receipts	1	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(39 596)	-	-	-	-	-	-	(65 051)	169,8%	(100,0%)
Capital assets	(39 596)	-	-	-	-	-	-	(65 051)	169,8%	(100,0%)
Net Cash from(used) Investing Activities	(39 595)	-	-	-	-	-	-	(65 051)	169,8%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 833)	148 684	(1 898,3%)	122 330	(1 561,8%)	271 014	(3 460,1%)	6 808	,4%	1 696,7%
Cash/cash equivalents at the year begin:	54 830	-	-	148 684	271,2%	-	-	45 270	-	228,4%
Cash/cash equivalents at the year end:	46 998	148 684	316,4%	271 014	576,7%	271 014	576,7%	52 079	44,4%	420,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	8 136	34,2%	(37)	(2%)	15 694	66,0%	23 793	50,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	2 208	20,3%	194	1,8%	8 481	77,9%	10 883	23,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	802	6,3%	-	-	11 867	93,7%	12 669	26,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	11 146	23,5%	157	,3%	36 042	76,1%	47 345	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	8 136	34,2%	(37)	(2%)	15 694	66,0%	23 793	50,3%	-	-	-	-
Commercial	-	-	2 208	20,3%	194	1,8%	8 481	77,9%	10 883	23,0%	-	-	-	-
Households	-	-	802	6,3%	-	-	11 867	93,7%	12 669	26,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	11 146	23,5%	157	,3%	36 042	76,1%	47 345	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	0	-	2 222	100,0%	2 223	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	0	-	2 222	100,0%	2 223	100,0%

Contact Details

Municipal Manager	Mr Lloyd Leoko	018 330 7000
Chief Financial Officer	Mr Collen Tjale (Acting)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	351 091	126 116	35,9%	97 034	27,6%	223 149	63,6%	110 308	69,5%	(12,0%)
Exchange Revenue										
Service charges - Electricity	94 719	21 558	22,8%	18 873	19,9%	40 431	42,7%	30 484	87,6%	(38,1%)
Service charges - Water	10 126	2 605	25,7%	847	8,4%	3 453	34,1%	4 004	99,7%	(78,6%)
Service charges - Waste Water Management	15 607	6 189	39,7%	6 255	40,1%	12 444	79,7%	8 233	94,3%	(24,0%)
Service charges - Waste Management	13 533	3 927	29,0%	4 063	30,0%	7 990	59,0%	3 701	52,6%	9,8%
Sale of Goods and Rendering of Services	440	63	14,4%	45	10,2%	108	24,6%	278	70,8%	(83,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 866	244	8,5%	145	5,1%	389	13,6%	211	104,4%	(31,2%)
Dividends	29	-	-	-	-	-	-	-	14,4%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23	3	11,0%	13	57,7%	16	68,7%	3	51,9%	408,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 500	54	1,2%	-	-	54	1,2%	(5)	-	(100,0%)
Non-Exchange Revenue										
Property rates	39 830	23 523	59,1%	9 484	23,8%	33 007	82,9%	8 289	34,8%	14,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	383	-	-	-	-	-	-	-	-	-
Licences or permits	3 148	676	21,5%	598	19,0%	1 274	40,5%	697	47,2%	(14,2%)
Transfer and subsidies - Operational	165 888	67 273	40,6%	56 710	34,2%	123 983	74,7%	54 413	74,0%	4,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	345 449	63 368	18,3%	91 810	26,6%	155 179	44,9%	65 341	40,5%	40,5%
Employee related costs	100 565	31 561	31,4%	32 527	32,3%	64 088	63,7%	29 912	57,9%	8,7%
Remuneration of councillors	13 994	3 497	25,0%	3 169	22,6%	6 666	47,6%	3 380	47,2%	(6,2%)
Bulk purchases - electricity	74 703	15 842	21,2%	19 800	26,5%	35 642	47,7%	9 386	57,2%	110,9%
Inventory consumed	3 095	47	1,5%	76	2,5%	123	4,0%	96	6,3%	(20,7%)
Debt impairment	46 083	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 701	-	-	-	-	-	-	-	-	-
Interest	18 475	2 832	15,3%	6 854	37,1%	9 686	52,4%	2 340	24,2%	192,9%
Contracted services	36 329	6 855	18,9%	23 965	66,0%	30 820	84,8%	15 706	70,6%	52,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	21 505	2 733	12,7%	5 419	25,2%	8 153	37,9%	4 521	46,2%	19,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 641	62 747	-	5 223	-	67 971	-	44 967	-	-
Transfers and subsidies - capital (monetary allocations)	35 544	-	-	5 393	15,2%	5 393	15,2%	16 777	38,3%	(67,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 185	62 747		10 616		73 363		61 744		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 185	62 747		10 616		73 363		61 744		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 185	62 747		10 616		73 363		61 744		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 185	62 747		10 616		73 363		61 744		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Capital Revenue and Expenditure											
Source of Finance	35 353	548	1,5%	-	-	548	1,5%	6 391	29,4%	(100,0%)	
National Government	35 353	548	1,5%	-	-	548	1,5%	6 391	29,4%	(100,0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	35 353	548	1,5%	-	-	548	1,5%	6 391	29,4%	(100,0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	35 353	548	1,5%	-	-	548	1,5%	6 391	29,4%	(100,0%)	
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	35 353	548	1,5%	-	-	548	1,5%	6 391	29,4%	(100,0%)	
Energy sources	35 353	548	1,5%	-	-	548	1,5%	6 391	29,4%	(100,0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	367 597	(174 789)	(47,5%)	(153 275)	(41,7%)	(328 064)	(89,2%)	(170 266)	(47,1%)	(10,0%)
Property rates	12 386	1 911	15,4%	3 597	29,0%	5 508	44,5%	1 776	30,5%	102,6%
Service charges	56 613	13 093	23,1%	9 971	17,6%	23 065	40,7%	13 347	42,5%	(25,3%)

Other revenue	81 947	(271 358)	(331,1%)	(238 229)	(290,7%)	(509 587)	(621,9%)	(259 478)	(290,7%)	(8,2%)
Transfers and Subsidies - Operational	165 888	70 636	42,6%	54 321	32,7%	124 957	75,3%	53 927	75,4%	,7%
Transfers and Subsidies - Capital	50 085	10 694	21,4%	16 924	33,8%	27 618	55,1%	19 960	83,8%	(15,2%)
Interest	650	234	35,9%	141	21,7%	375	57,6%	201	288,8%	(29,8%)
Dividends	29	-	-	-	-	-	-	-	14,4%	-
Payments	(409 610)	98 972	(24,2%)	71 452	(17,4%)	170 424	(41,6%)	71 799	(17,7%)	(,5%)
Suppliers and employees	(409 610)	98 972	(24,2%)	71 452	(17,4%)	170 424	(41,6%)	71 799	(17,7%)	(,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(42 313)	(75 817)	180,5%	(81 823)	194,8%	(157 640)	375,2%	(98 467)	225,2%	(16,9%)
Cash Flow from Investing Activities										
Receipts	4 258	(956)	(22,5%)	(589)	(13,8%)	(1 545)	(36,3%)	(524)	-	12,4%
Proceeds on disposal of PPE	4 500	54	1,2%	-	-	54	1,2%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(89)	(1 010)	1 137,2%	(589)	662,9%	(1 599)	1 800,1%	(524)	-	12,4%
Decrease (Increase) in non-current investments	(153)	-	-	-	-	-	-	-	-	-
Payments	(40 656)	(548)	1,3%	-	-	(548)	1,3%	(6 391)	29,4%	(100,0%)
Capital assets	(40 656)	(548)	1,3%	-	-	(548)	1,3%	(6 391)	29,4%	(100,0%)
Net Cash from/(used) Investing Activities	(36 398)	(1 504)	4,1%	(589)	1,6%	(2 093)	5,8%	(6 915)	36,8%	(91,5%)
Cash Flow from Financing Activities										
Receipts	8 778	18	,2%	5	,1%	23	,3%	-	-	(100,0%)
Short term loans	8 723	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	18	31,7%	5	9,6%	23	41,3%	-	-	(100,0%)
Payments	(8 723)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 723)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	55	18	31,7%	5	9,6%	23	41,3%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(78 356)	(77 304)	98,7%	(82 407)	105,2%	(159 711)	203,8%	(105 382)	167,3%	(21,8%)
Cash/cash equivalents at the year begin:	-	(4 472)	-	(77 509)	-	(4 472)	-	(21 015)	-	268,8%
Cash/cash equivalents at the year end:	(78 356)	(77 509)	99,9%	(158 709)	202,5%	(158 709)	202,5%	(126 397)	165,7%	25,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 087	1,7%	1 338	2,0%	1 633	2,5%	61 665	93,8%	65 723	12,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 862	6,7%	6 528	4,4%	5 906	4,0%	125 556	84,9%	147 852	27,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 562	2,0%	1 467	1,8%	1 326	1,7%	75 398	94,5%	79 753	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 261	1,7%	2 255	1,7%	2 199	1,7%	122 685	94,8%	129 400	23,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 521	1,3%	1 511	1,3%	1 468	1,3%	111 172	96,1%	115 672	21,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	142	100,0%	142	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	94	1,5%	92	1,5%	83	1,3%	5 880	95,6%	6 148	1,1%	-	-	-	-
Total By Income Source	16 388	3,0%	13 190	2,4%	12 615	2,3%	502 498	92,3%	544 690	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	504	2,0%	273	1,1%	385	1,6%	23 500	95,3%	24 663	4,5%	-	-	-	-
Commercial	4 823	5,2%	2 708	2,9%	2 530	2,7%	82 819	89,2%	92 880	17,1%	-	-	-	-
Households	11 060	2,6%	10 209	2,4%	9 700	2,3%	396 178	92,7%	427 148	78,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 388	3,0%	13 190	2,4%	12 615	2,3%	502 498	92,3%	544 690	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 416	2,6%	-	-	8 532	2,9%	274 602	94,5%	290 550	66,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 850	12,6%	4 320	6,2%	6 379	9,1%	50 548	72,1%	70 096	16,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 288	5,6%	4 296	5,6%	4 271	5,6%	63 452	83,2%	76 307	17,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20 554	4,7%	8 616	2,0%	19 182	4,4%	388 602	88,9%	436 953	100,0%

Contact Details

Municipal Manager	Mr Boorman Phuthiyage	053 948 9413
Chief Financial Officer	Mr Johannes Lentikile Mogopemang	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 358 652	260 597	19,2%	107 416	7,9%	368 013	27,1%	306 857	47,5%	(65,0%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	236 948	24 046	10,1%	22 748	9,6%	46 794	19,7%	36 498	47,2%	(37,7%)
Service charges - Waste Water Management	60 912	11 997	19,7%	11 909	19,6%	23 906	39,2%	13 265	46,6%	(10,2%)
Service charges - Waste Management	57 461	9 668	16,8%	10 043	17,5%	19 712	34,3%	11 762	45,4%	(14,6%)
Sale of Goods and Rendering of Services	9 601	1 233	12,8%	1 078	11,2%	2 311	24,1%	766	18,4%	40,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	99 876	9 947	10,0%	7 646	7,7%	17 593	17,6%	18 305	30,6%	(58,2%)
Interest earned from Current and Non Current Assets	24 731	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	750	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 469	2 894	18,7%	2 732	17,7%	5 626	36,4%	2 448	34,3%	11,6%
Licence and permits	9 029	543	6,0%	497	5,5%	1 039	11,5%	409	12,6%	21,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 806	948	5,3%	688	3,9%	1 636	9,2%	4 117	72,1%	(83,3%)
Non-Exchange Revenue										
Property rates	351 370	28 453	8,1%	36 867	10,5%	65 319	18,6%	70 801	27,9%	(47,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 712	168	6,2%	184	6,8%	353	13,0%	42	3,4%	334,0%
Licences or permits	-	646	-	733	-	1 379	-	678	-	8,1%
Transfer and subsidies - Operational	404 479	160 134	39,6%	-	-	160 134	39,6%	126 416	72,2%	(100,0%)
Interest	67 508	9 921	14,7%	12 291	18,2%	22 212	32,9%	21 348	66,8%	(42,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 186 416	147 055	12,4%	262 041	22,1%	409 096	34,5%	271 605	95,0%	(3,5%)
Employee related costs	445 994	78 774	17,7%	149 390	33,5%	228 163	51,2%	113 971	53,0%	31,1%
Remuneration of councillors	34 535	5 058	14,6%	9 903	28,7%	14 960	43,3%	6 284	35,2%	57,6%
Bulk purchases - electricity	20 500	8 862	43,2%	6 419	31,3%	15 281	74,5%	7 215	51,7%	(11,0%)
Inventory consumed	99 687	4 713	4,7%	6 557	6,6%	11 270	11,3%	47 374	49,5%	(86,2%)
Debt impairment	321 061	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	82 176	-	-	-	-	-	-	-	-	-
Interest	740	38	5,2%	27	3,7%	65	8,8%	44	7,2%	(38,7%)
Contracted services	119 561	30 197	25,3%	66 336	55,5%	96 533	80,7%	46 724	54,5%	42,0%
Transfers and subsidies	4 000	-	-	-	-	-	-	1 619	59,4%	(100,0%)
Irrecoverable debts written off	-	(92)	-	(242)	-	(334)	-	25 171	-	(101,0%)
Operational costs	58 162	19 506	33,5%	23 651	40,7%	43 157	74,2%	23 202	46,5%	1,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	172 236	113 542	-	(154 624)	-	(41 083)	-	35 253	-	-
Transfers and subsidies - capital (monetary allocations)	110 658	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	282 894	113 542		(154 624)		(41 083)		35 253		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	282 894	113 542		(154 624)		(41 083)		35 253		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	282 894	113 542		(154 624)		(41 083)		35 253		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	282 894	113 542		(154 624)		(41 083)		35 253		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	133 520	35 430	26,5%	26 287	19,7%	61 717	46,2%	21 946	36,0%	19,8%
National Government	110 658	32 697	29,5%	20 775	18,8%	53 472	48,3%	16 474	35,4%	26,1%
Provincial Government	87	73	84,2%	12	13,6%	85	97,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	3 889	70,9%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 745	32 770	29,6%	20 787	18,8%	53 557	48,4%	20 363	48,5%	2,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 775	2 660	11,7%	5 500	24,2%	8 160	35,8%	1 583	3,5%	247,5%
Capital Expenditure Functional	133 520	35 430	26,5%	26 287	19,7%	61 717	46,2%	21 946	36,0%	19,8%
Municipal governance and administration	11 669	272	2,3%	2 487	21,3%	2 759	23,6%	415	2,8%	499,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 669	272	2,3%	2 487	21,3%	2 759	23,6%	415	3,4%	499,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 723	73	,9%	1 899	24,6%	1 973	25,5%	4 911	22,0%	(61,3%)
Community and Social Services	333	73	22,0%	12	3,5%	85	25,5%	-	-	(100,0%)
Sport And Recreation	6 307	-	-	1 888	29,9%	1 888	29,9%	963	16,3%	96,1%
Public Safety	1 082	-	-	-	-	-	-	60	,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	3 889	51,8%	(100,0%)
Economic and Environmental Services	111 245	32 697	29,4%	20 775	18,7%	53 472	48,1%	11 691	33,2%	77,7%
Planning and Development	110 658	32 697	29,5%	20 775	18,8%	53 472	48,3%	11 691	33,6%	77,7%
Road Transport	587	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 883	2 388	82,8%	1 126	39,0%	3 514	121,9%	4 929	60,5%	(77,2%)
Energy sources	2 883	318	11,0%	1 126	39,0%	1 443	50,1%	146	3,1%	671,4%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	2 070	-	-	-	2 070	-	4 783	69,6%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 202 375	329 588	27,4%	134 118	11,2%	463 706	38,6%	324 232	59,4%	(58,6%)
Property rates	236 029	43 285	18,3%	47 877	20,3%	91 162	38,6%	68 494	42,0%	(30,1%)
Service charges	249 792	50 336	20,2%	44 254	17,7%	94 590	37,9%	46 242	38,4%	(4,3%)

Other revenue	68 014	3 174	4,7%	28 774	42,3%	31 948	47,0%	45 283	172,4%	(36,5%)
Transfers and Subsidies - Operational	401 479	176 580	44,0%	7 213	1,8%	183 793	45,8%	140 338	83,2%	(94,9%)
Transfers and Subsidies - Capital	113 658	56 213	49,5%	6 000	5,3%	62 213	54,7%	23 875	39,1%	(74,9%)
Interest	133 403	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(781 679)	(158 255)	20,2%	(39 902)	5,1%	(198 157)	25,4%	(51 860)	3,1%	(23,1%)
Suppliers and employees	(780 939)	(158 255)	20,3%	(39 902)	5,1%	(198 157)	25,4%	(51 860)	3,1%	(23,1%)
Finance charges	(740)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	420 896	171 334	40,7%	94 216	22,4%	265 549	63,1%	272 372	210,0%	(65,4%)
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	(133 520)	(45 006)	33,7%	(30 137)	22,6%	(75 143)	56,3%	(42 744)	45,8%	(29,5%)
Capital assets	(133 520)	(45 006)	33,7%	(30 137)	22,6%	(75 143)	56,3%	(42 744)	45,8%	(29,5%)
Net Cash from(used) Investing Activities	(133 520)	(45 006)	33,7%	(30 137)	22,6%	(75 143)	56,3%	(42 744)	45,8%	(29,5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	287 176	126 328	44,0%	64 079	22,3%	190 406	66,3%	229 628	436,2%	(72,1%)
Cash/cash equivalents at the year begin:	(9 610)	162 142	(1 687,2%)	288 435	(3 001,4%)	162 142	(1 687,2%)	516 096	95,0%	(44,1%)
Cash/cash equivalents at the year end:	277 966	288 435	103,9%	352 514	127,0%	352 514	127,0%	785 041	243,2%	(55,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 237	1,8%	8 487	1,5%	6 771	1,2%	548 305	95,6%	573 799	23,1%	2 609	,5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 206	1,5%	8 864	1,1%	6 993	9%	759 899	96,4%	787 961	31,8%	397	,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	5 128	2,8%	3 707	2,0%	2 885	1,6%	171 567	93,6%	183 287	7,4%	1 292	,7%	-	-
Receivables from Exchange Transactions - Waste Management	4 416	2,7%	3 438	2,1%	3 045	1,8%	155 050	93,4%	165 950	6,7%	1 209	,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 420	1,4%	9 667	1,4%	9 643	1,4%	660 771	95,8%	689 501	27,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	105	,1%	78	,1%	33	-	78 580	99,7%	78 796	3,2%	(302)	(,4%)	-	-
Total By Income Source	41 512	1,7%	34 240	1,4%	29 370	1,2%	2 374 171	95,8%	2 479 293	100,0%	5 204	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 261	1,4%	12 855	1,3%	9 382	9%	989 362	96,4%	1 025 860	41,4%	2 044	,2%	-	-
Commercial	9 255	3,0%	4 683	1,5%	4 090	1,3%	291 341	94,2%	309 369	12,5%	805	,3%	-	-
Households	17 996	1,6%	16 702	1,5%	15 898	1,4%	1 093 468	95,6%	1 144 064	46,1%	2 354	,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	41 512	1,7%	34 240	1,4%	29 370	1,2%	2 374 171	95,8%	2 479 293	100,0%	5 204	,2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 351	3,3%	453	,3%	2 194	1,7%	124 409	94,7%	131 406	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 351	3,3%	453	,3%	2 194	1,7%	124 409	94,7%	131 406	100,0%

Contact Details

Municipal Manager	Adv Dineo Innocentia Mongwaaketse	018 389 0212
Chief Financial Officer	Mr Eric Khesa	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	14 178	(2)	-	-	-	(2)	-	34 814	-	(100,0%)
Transfers and Subsidies - Operational	199 641	57 100	28,6%	339 407	170,0%	396 507	198,6%	3 360 114	213,2%	(89,9%)
Transfers and Subsidies - Capital	42 460	-	-	-	-	-	-	(59 390)	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(588 826)	9 162	(1,6%)	35 222	(6,0%)	44 384	(7,5%)	(10 730)	-	(428,2%)
Suppliers and employees	(588 826)	9 162	(1,6%)	35 222	(6,0%)	44 384	(7,5%)	(10 730)	-	(428,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(126 113)	66 261	(52,5%)	374 628	(297,1%)	440 889	(349,6%)	3 324 808	(358,6%)	(88,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(48 829)	-	-	-	-	-	-	(10)	-	(100,0%)
Capital assets	(48 829)	-	-	-	-	-	-	(10)	-	(100,0%)
Net Cash from(used) Investing Activities	(48 829)	-	-	-	-	-	-	(10)	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(174 942)	66 261	(37,9%)	374 628	(214,1%)	440 889	(252,0%)	3 324 797	(242,3%)	(88,7%)
Cash/cash equivalents at the year begin:	-	-	-	66 261	-	-	-	(3 090 429)	-	(102,1%)
Cash/cash equivalents at the year end:	(174 942)	66 261	(37,9%)	440 889	(252,0%)	440 889	(252,0%)	234 368	(155,7%)	88,1%

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	960	3%	5 510	1,6%	1 967	6%	338 461	97,6%	346 898	23,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 313	5,1%	4 736	2,3%	6 337	3,1%	181 119	89,4%	202 504	13,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 892	3,0%	3 662	1,2%	5 553	1,9%	280 446	93,9%	298 553	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 871	1,4%	3 486	1,7%	2 240	1,1%	199 370	95,9%	207 966	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	279	3%	913	9%	918	9%	97 332	97,9%	99 442	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	97	2%	75	1%	165	3%	55 880	99,4%	56 216	3,8%	-	-	-	-
Interest on Arrear Debtor Accounts	10 746	5,3%	10 945	5,4%	10 885	5,4%	170 348	83,9%	202 925	13,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 570	2,7%	4 556	7,9%	1 299	2,3%	50 218	87,1%	57 642	3,9%	-	-	-	-
Total By Income Source	35 727	2,4%	33 882	2,3%	29 364	2,0%	1 373 173	93,3%	1 472 146	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27	7%	27	7%	27	7%	3 838	97,9%	3 919	3%	-	-	-	-
Commercial	11 835	5,0%	5 872	2,5%	8 008	3,4%	209 162	89,1%	234 877	16,0%	-	-	-	-
Households	16 673	1,7%	21 300	2,2%	16 667	1,7%	929 511	94,4%	984 151	66,9%	-	-	-	-
Other	7 192	2,9%	6 683	2,7%	4 661	1,9%	230 663	92,6%	249 200	16,9%	-	-	-	-
Total By Customer Group	35 727	2,4%	33 882	2,3%	29 364	2,0%	1 373 173	93,3%	1 472 146	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	122 716	100,0%	122 716	12,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 340	(1,0%)	(447)	2%	(89)	-	(242 228)	100,8%	(240 423)	(24,8%)
Auditor-General	-	-	-	-	-	-	2 347	100,0%	2 347	2%
Other	(2 021)	(2%)	14 056	1,3%	104 034	9,6%	970 568	89,3%	1 086 638	111,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	319	-	13 610	1,4%	103 945	10,7%	853 404	87,9%	971 278	100,0%

Contact Details

Municipal Manager	Mr O.T. Bojosiyanne	018 633 3800
Chief Financial Officer	Ms Lacreevy Moagi	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	503 426	170 436	33,9%	135 473	26,9%	305 910	60,8%	76 285	22,4%	77,6%
Exchange Revenue										
Service charges - Electricity	110 762	25 679	23,2%	26 590	24,0%	52 269	47,2%	25 218	28,1%	5,4%
Service charges - Water	21 059	4 480	21,3%	2 271	10,8%	6 750	32,1%	5 854	58,9%	(61,2%)
Service charges - Waste Water Management	3 663	940	25,7%	939	25,6%	1 879	51,3%	904	28,1%	3,8%
Service charges - Waste Management	9 775	2 868	29,3%	2 863	29,3%	5 730	58,6%	2 946	39,0%	(2,8%)
Sale of Goods and Rendering of Services	963	2 751	285,6%	448	46,5%	3 199	332,1%	1 643	390,9%	(72,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	17	5%	(100,0%)
Interest earned from Current and Non Current Assets	4 184	988	23,6%	344	8,2%	1 332	31,8%	571	245,6%	(39,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 371	5	4%	5	4%	10	8%	5	-	8,3%
Licence and permits	-	13	-	-	-	13	-	367	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 500	71	7%	293	2,8%	365	3,5%	42	1,1%	602,6%
Non-Exchange Revenue										
Property rates	72 808	28 705	39,4%	18 030	24,8%	46 735	64,2%	(44 217)	(29,6%)	(140,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 871	250	4,3%	254	4,3%	504	8,6%	262	5,1%	(3,2%)
Licences or permits	6 360	423	6,6%	408	6,4%	830	13,1%	(16)	8%	(2 715,3%)
Transfer and subsidies - Operational	250 608	103 263	41,2%	83 029	33,1%	186 291	74,3%	82 688	33,2%	4%
Interest	5 500	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	497 637	105 977	21,3%	74 027	14,9%	180 004	36,2%	79 295	27,4%	(6,6%)
Employee related costs	176 663	47 622	27,0%	46 483	26,3%	94 106	53,3%	26 960	31,5%	72,4%
Remuneration of councillors	15 308	3 581	23,4%	3 621	23,7%	7 203	47,1%	3 843	40,2%	(5,8%)
Bulk purchases - electricity	100 000	38 547	38,5%	2 572	2,6%	41 119	41,1%	20 150	42,3%	(87,2%)
Inventory consumed	5 900	2 270	38,5%	2 645	44,8%	4 915	83,3%	2 196	10,5%	20,4%
Debt impairment	41 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 392	-	-	4 570	15,0%	4 570	15,0%	7 119	23,7%	(35,8%)
Interest	3 049	115	3,8%	(5 425)	(177,9%)	(5 310)	(174,2%)	(977)	(16,3%)	455,5%
Contracted services	74 660	9 966	13,4%	13 010	17,4%	22 976	30,8%	9 250	20,6%	40,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	50 765	3 875	7,6%	6 551	12,9%	10 427	20,5%	10 754	22,9%	(39,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 789	64 460	-	61 446	-	125 906	-	(3 010)	-	-
Transfers and subsidies - capital (monetary allocations)	43 188	8 154	18,9%	9 779	22,6%	17 933	41,5%	27 976	88,0%	(65,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 977	72 614	-	71 225	-	143 839	-	24 965	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 977	72 614	-	71 225	-	143 839	-	24 965	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 977	72 614	-	71 225	-	143 839	-	24 965	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 977	72 614	-	71 225	-	143 839	-	24 965	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	51 355	4 388	8,5%	8 503	16,6%	12 891	25,1%	6 148	7,9%	38,3%
National Government	37 755	4 388	11,6%	8 503	22,5%	12 891	34,1%	6 119	14,0%	39,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 755	4 388	11,6%	8 503	22,5%	12 891	34,1%	6 119	14,0%	39,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 600	-	-	-	-	-	-	29	1%	(100,0%)
Capital Expenditure Functional	51 355	4 388	8,5%	8 503	16,6%	12 891	25,1%	6 148	7,9%	38,3%
Municipal governance and administration	3 100	-	-	-	-	-	-	29	3%	(100,0%)
Executive and Council	60	-	-	-	-	-	-	-	-	-
Finance and administration	3 000	-	-	-	-	-	-	29	3%	(100,0%)
Internal audit	40	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 000	-	-	-	-	-	-	-	-	-
Community and Social Services	6 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 755	4 388	10,8%	8 503	20,9%	12 891	31,6%	5 988	12,6%	42,0%
Planning and Development	37 755	4 388	11,6%	8 503	22,5%	12 891	34,1%	5 988	15,1%	42,0%
Road Transport	3 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	-	-	-	-	-	-	130	1,4%	(100,0%)
Energy sources	-	-	-	-	-	-	-	130	5,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	528 696	367 637	69,5%	256 818	48,6%	624 455	118,1%	262 406	80,4%	(2,1%)
Property rates	69 712	-	-	-	-	-	-	(929)	(2,8%)	(100,0%)
Service charges	135 941	-	-	-	-	-	-	(691)	(1,0%)	(100,0%)

Other revenue	25 064	566	2.3%	(3)	-	562	2.2%	(1 598)	(7.2%)	(99.8%)
Transfers and Subsidies - Operational	250 608	367 072	146.5%	256 821	102.5%	623 893	249.0%	265 727	167.8%	(3.4%)
Transfers and Subsidies - Capital	43 188	-	-	-	-	-	-	-	-	-
Interest	4 184	-	-	-	-	-	-	(103)	(113.1%)	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(463 309)	(119 362)	25.8%	(97 458)	21.0%	(216 820)	46.8%	(92 597)	25.4%	5.2%
Suppliers and employees	(460 260)	(119 362)	25.9%	(97 458)	21.2%	(216 820)	47.1%	(92 597)	25.7%	5.2%
Finance charges	(3 049)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 387	248 275	379.7%	159 360	243.7%	407 635	623.4%	169 808	525.6%	(6.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(65 033)	-	-	-	-	-	-	-	-	-
Capital assets	(65 033)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(65 033)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(359)	(119)	33.2%	-	-	(119)	33.2%	-	-	-
Repayment of borrowing	(359)	(119)	33.2%	-	-	(119)	33.2%	-	-	-
Net Cash from/(used) Financing Activities	(359)	(119)	33.2%	-	-	(119)	33.2%	-	-	-
Net Increase/(Decrease) in cash held	(4)	248 156	(5 883 266.5%)	159 360	(3 778 085.9%)	407 516	(9 661 352.4%)	169 808	(1 008.0%)	(6.2%)
Cash/cash equivalents at the year begin:	15 234	-	-	248 156	1 629.0%	-	-	127 022	-	95.4%
Cash/cash equivalents at the year end:	15 230	248 156	1 629.4%	407 516	2 675.8%	407 516	2 675.8%	310 089	(1 038.8%)	31.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 154	9.9%	866	7.4%	768	6.6%	8 922	76.2%	11 710	3.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 744	26.4%	2 768	19.5%	771	5.4%	6 902	48.7%	14 186	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 618	6.4%	4 582	5.2%	4 205	4.8%	73 161	83.6%	87 566	25.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	385	8.5%	324	7.2%	287	6.3%	3 536	78.0%	4 531	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 199	8.5%	998	7.1%	908	6.4%	10 988	78.0%	14 094	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	520	100.0%	520	2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(404)	(2%)	(2 982)	(1.4%)	(413)	(2%)	215 981	101.8%	212 182	61.5%	-	-	-	-
Total By Income Source	11 695	3.4%	6 556	1.9%	6 526	1.9%	320 011	92.8%	344 789	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 695	3.4%	6 556	1.9%	6 526	1.9%	320 011	92.8%	344 789	100.0%	-	-	-	-
Total By Customer Group	11 695	3.4%	6 556	1.9%	6 526	1.9%	320 011	92.8%	344 789	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 730	19.5%	1 987	2.6%	(127)	(2%)	58 981	78.0%	75 572	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 730	19.5%	1 987	2.6%	(127)	(2%)	58 981	78.0%	75 572	100.0%

Contact Details

Municipal Manager	Mr L.I. Molgatthe	018 642 1081
Chief Financial Officer	Mr B.K.S. Noke	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2025/26										Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 649 600	(481 432)	(29,2%)	(8 966)	(,5%)	(490 399)	(29,7%)	1 190 723	112,1%	(100,8%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Regulatory charges	87 480	-	-	-	-	-	-	-	-	-	

Other revenue	892	(279)	(31,2%)	(89)	(10,0%)	(368)	(41,2%)	657 805	71 043,8%	(100,0%)
Transfers and Subsidies - Operational	1 204 050	(382 908)	(31,8%)	-	-	(382 908)	(31,8%)	541 084	96,1%	(100,0%)
Transfers and Subsidies - Capital	343 577	(90 210)	(26,3%)	-	-	(90 210)	(26,3%)	-	(27,2%)	-
Interest	13 600	(8 036)	(58,1%)	(8 877)	(65,3%)	(16 913)	(124,4%)	(8 166)	-	8,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 115 323)	1 398	(,1%)	(438)	-	960	(,1%)	65 783	(7,4%)	(100,7%)
Suppliers and employees	(1 090 323)	1 398	(,1%)	(438)	-	960	(,1%)	65 783	(7,8%)	(100,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(25 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	534 277	(480 034)	(89,8%)	(9 405)	(1,8%)	(489 439)	(91,6%)	1 256 506	296,9%	(100,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	378	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	378	-	(100,0%)
Payments	(482 070)	-	-	-	-	-	-	-	-	-
Capital assets	(482 070)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(482 070)	-	-	-	-	-	-	378	(,1%)	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	52 207	(480 034)	(919,5%)	(9 405)	(18,0%)	(489 439)	(937,5%)	1 256 884	1 537,8%	(100,7%)
Cash/cash equivalents at the year begin:	134 966	-	-	(480 034)	(355,7%)	-	-	223 835	-	(314,5%)
Cash/cash equivalents at the year end:	187 173	(480 034)	(256,5%)	(215 887)	(115,3%)	(215 887)	(115,3%)	1 480 719	865,4%	(114,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	2 601	100,0%	2 601	98,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	31	100,0%	31	1,2%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	2 631	100,0%	2 631	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 631	100,0%	2 631	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	2 631	100,0%	2 631	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	13	(1,9%)	0	(,1%)	50	(7,1%)	(762)	109,0%	(699)	(2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	-	-	-	-	-	390 424	100,0%	390 434	100,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	23	-	0	-	50	-	389 661	100,0%	389 735	100,0%

Contact Details

Municipal Manager	Mr Othabile Allan Losaba	018 381 9404
Chief Financial Officer	Ms G Moroane	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	283 472	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	84 454	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	70 850	-	-	-	-	-	-	-	-	-
Interest	2 634	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(756 753)	(56 792)	7,5%	(72 015)	9,5%	(128 807)	17,0%	(124 598)	22,9%	(42,2%)
Suppliers and employees	(718 526)	(56 792)	7,9%	(72 015)	10,0%	(128 807)	17,9%	(124 598)	24,5%	(42,2%)
Finance charges	(38 227)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	91 531	(54 133)	(59,1%)	(69 342)	(75,8%)	(123 475)	(134,9%)	(122 283)	(231,0%)	(43,3%)
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	(83 914)	(15 170)	18,1%	(15 386)	18,3%	(30 555)	36,4%	(14 000)	51,2%	9,9%
Capital assets	(83 914)	(15 170)	18,1%	(15 386)	18,3%	(30 555)	36,4%	(14 000)	51,2%	9,9%
Net Cash from(used) Investing Activities	(83 914)	(15 170)	18,1%	(15 386)	18,3%	(30 555)	36,4%	(14 000)	51,2%	9,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 617	(69 303)	(909,9%)	(84 728)	(1 112,4%)	(154 031)	(2 022,3%)	(136 263)	12 852,1%	(37,8%)
Cash/cash equivalents at the year begin:	4 989	-	-	(201 783)	(4 044,8%)	-	-	(27 179)	-	642,4%
Cash/cash equivalents at the year end:	12 605	(201 783)	(1 600,8%)	(286 512)	(2 272,9%)	(286 512)	(2 272,9%)	(163 442)	(50,4%)	75,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 001	3,6%	3 231	2,9%	2 481	2,2%	102 383	91,3%	112 096	17,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 423	6,9%	5 113	4,8%	3 070	2,9%	92 034	85,5%	107 640	16,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 067	6,9%	2 524	2,2%	2 014	1,7%	104 510	89,2%	117 115	17,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 474	2,8%	1 998	2,2%	1 787	2,0%	83 538	93,0%	89 797	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 106	2,4%	1 760	2,0%	1 619	1,8%	83 212	93,8%	88 686	13,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	259	,1%	172	,1%	186 362	99,8%	186 793	28,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(65 873)	147,2%	183	(,4%)	183	(,4%)	20 764	(46,4%)	(44 743)	(6,8%)	-	-	-	-
Total By Income Source	(41 802)	(6,4%)	15 069	2,3%	11 325	1,7%	672 803	102,3%	657 394	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(29 627)	(106,1%)	1 948	7,0%	1 677	6,0%	53 938	193,1%	27 935	4,2%	-	-	-	-
Commercial	487	,5%	3 725	3,6%	2 322	2,3%	95 741	93,6%	102 276	15,6%	-	-	-	-
Households	(8 971)	(1,9%)	7 870	1,6%	6 294	1,3%	472 144	98,9%	477 336	72,6%	-	-	-	-
Other	(3 691)	(7,4%)	1 526	3,1%	1 032	2,1%	50 981	102,3%	49 848	7,6%	-	-	-	-
Total By Customer Group	(41 802)	(6,4%)	15 069	2,3%	11 325	1,7%	672 803	102,3%	657 394	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 964	4,9%	19 602	5,3%	20 725	5,6%	310 970	84,2%	369 261	56,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 365	100,0%	-	-	-	-	-	-	3 365	5%
VAT (output less input)	(11 516)	100,0%	-	-	-	-	-	-	(11 516)	(1,8%)
Pensions / Retirement deductions	3 985	5,4%	2 611	3,6%	2 613	3,6%	64 322	87,5%	73 531	11,3%
Loan repayments	-	-	-	-	-	-	158 806	100,0%	158 806	24,4%
Trade Creditors	1 434	3,8%	653	1,7%	1 831	4,8%	34 194	89,7%	38 112	5,9%
Auditor-General	754	4,0%	2 405	12,8%	2 229	11,9%	13 391	71,3%	18 780	2,9%
Other	28	4,2%	-	-	-	-	633	95,8%	661	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 014	2,5%	25 271	3,9%	27 399	4,2%	582 317	89,4%	651 001	100,0%

Contact Details

Municipal Manager	Mrs Divhani Munyai	053 928 2208
Chief Financial Officer	Mr Maruping Kagiso	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	250 531	(66 379)	(26,5%)	(1 228 814)	(490,5%)	(1 295 193)	(517,0%)	62 724	45,6%	(2 059,1%)
Exchange Revenue										
Service charges - Electricity	45 569	(73 533)	(161,4%)	(1 071 800)	(2 352,5%)	(1 145 333)	(2 513,9%)	9 890	33,4%	(10 936,9%)
Service charges - Water	8 305	562	6,8%	(200 883)	(2 418,9%)	(200 322)	(2 412,1%)	2 346	37,1%	(8 662,2%)
Service charges - Waste Water Management	19 420	1 929	9,9%	3 861	19,9%	5 791	29,8%	5 061	38,8%	(23,7%)
Service charges - Waste Management	12 207	1 181	9,7%	2 362	19,3%	3 543	29,0%	3 162	31,8%	(25,3%)
Sale of Goods and Rendering of Services	924	44	4,7%	209	22,7%	253	27,4%	191	38,8%	9,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 358	2 250	9,2%	5 401	22,2%	7 651	31,4%	5 811	76,1%	(7,1%)
Interest earned from Current and Non Current Assets	85	-	-	2	2,0%	2	2,0%	39	12,4%	(95,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	854	20	2,4%	18	2,1%	38	4,5%	195	49,4%	(90,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	33 818	1	-	26	,1%	27	,1%	253	1,1%	(89,5%)
Non-Exchange Revenue										
Property rates	17 798	716	4,0%	(149)	(,8%)	567	3,2%	1 596	14,4%	(109,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	77	13	16,6%	55	71,7%	68	88,3%	18	1,1%	213,6%
Licences or permits	1 014	96	9,5%	117	11,5%	213	21,0%	413	74,8%	(71,7%)
Transfer and subsidies - Operational	82 604	-	-	31 279	37,9%	31 279	37,9%	32 894	76,5%	(4,9%)
Interest	3 506	343	9,8%	687	19,6%	1 030	29,4%	854	-	(19,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 605	-	-	71 338	26,2%	71 338	26,2%	90 938	47,2%	(21,6%)
Employee related costs	95 151	-	-	45 879	48,2%	45 879	48,2%	52 258	61,4%	(12,2%)
Remuneration of councillors	6 578	-	-	2 269	34,5%	2 269	34,5%	3 377	33,6%	(32,8%)
Bulk purchases - electricity	63 111	-	-	9 956	15,8%	9 956	15,8%	12 432	55,0%	(19,9%)
Inventory consumed	3 778	-	-	593	15,7%	593	15,7%	1 857	75,8%	(68,1%)
Debt impairment	26 710	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 748	-	-	-	-	-	-	-	-	-
Interest	10 209	-	-	3 654	35,8%	3 654	35,8%	5 033	116,5%	(27,4%)
Contracted services	32 408	-	-	7 951	24,5%	7 951	24,5%	6 545	31,7%	21,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	(366)	-	(366)	-	-	-	(100,0%)
Operational costs	21 913	-	-	1 403	6,4%	1 403	6,4%	9 435	68,4%	(85,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 074)	(66 379)	-	(1 300 152)	-	(1 366 531)	-	(28 214)	-	-
Transfers and subsidies - capital (monetary allocations)	22 598	-	-	2 554	11,3%	2 554	11,3%	2 135	7,9%	19,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	524	(66 379)	-	(1 297 598)	-	(1 363 977)	-	(26 079)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	524	(66 379)	-	(1 297 598)	-	(1 363 977)	-	(26 079)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	524	(66 379)	-	(1 297 598)	-	(1 363 977)	-	(26 079)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	524	(66 379)	-	(1 297 598)	-	(1 363 977)	-	(26 079)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	19 573	-	-	1 477	7,5%	1 477	7,5%	3 870	15,2%	(61,8%)
National Government	18 473	-	-	1 477	8,0%	1 477	8,0%	3 606	13,8%	(59,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 473	-	-	1 477	8,0%	1 477	8,0%	3 606	13,8%	(59,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	-	-	-	-	-	-	264	21,8%	(100,0%)
Capital Expenditure Functional	23 698	-	-	2 128	9,0%	2 128	9,0%	4 085	14,2%	(47,9%)
Municipal governance and administration	1 100	-	-	-	-	-	-	264	20,3%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 100	-	-	-	-	-	-	264	20,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	651	-	651	-	-	6,2%	(100,0%)
Community and Social Services	-	-	-	199	-	199	-	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	6,2%	-
Public Safety	-	-	-	452	-	452	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 473	-	-	1 477	8,0%	1 477	8,0%	3 606	19,5%	(59,0%)
Planning and Development	6 129	-	-	-	-	-	-	2 260	385,2%	(100,0%)
Road Transport	12 344	-	-	1 477	12,0%	1 477	12,0%	1 346	13,7%	9,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 125	-	-	-	-	-	-	215	5,7%	(100,0%)
Energy sources	4 125	-	-	-	-	-	-	215	5,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	270 589	3 683	1,4%	54 064	20,0%	57 747	21,3%	53 495	37,4%	1,1%
Property rates	11 569	228	2,0%	816	7,1%	1 044	9,0%	4 880	49,9%	(83,3%)
Service charges	118 087	2 272	1,9%	8 893	7,5%	11 165	9,5%	15 379	20,1%	(42,2%)

Other revenue	35 646	1 154	3,2%	5 103	14,3%	6 257	17,6%	1 148	21,8%	344,5%
Transfers and Subsidies - Operational	82 604	-	-	31 549	38,2%	31 549	38,2%	31 792	83,7%	(8%)
Transfers and Subsidies - Capital	22 598	-	-	7 538	33,4%	7 538	33,4%	-	-	(100,0%)
Interest	85	-	-	-	-	-	-	-	-	-
Dividends	-	29	-	166	-	195	-	296	-	(43,8%)
Payments	(243 357)	-	-	(13 557)	5,6%	(13 557)	5,6%	(1 848)	7,0%	633,7%
Suppliers and employees	(233 148)	-	-	(13 557)	5,8%	(13 557)	5,8%	(1 848)	7,3%	633,7%
Finance charges	(10 209)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 232	3 683	13,5%	40 507	148,7%	44 190	162,3%	51 647	110,4%	(21,6%)
Cash Flow from Investing Activities										
Receipts	26	-	-	-	-	-	-	134	-	(100,0%)
Proceeds on disposal of PPE	26	-	-	-	-	-	-	134	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(23 698)	-	-	(3 144)	13,3%	(3 144)	13,3%	(4 773)	18,2%	(34,1%)
Capital assets	(23 698)	-	-	(3 144)	13,3%	(3 144)	13,3%	(4 773)	18,2%	(34,1%)
Net Cash from/(used) Investing Activities	(23 672)	-	-	(3 144)	13,3%	(3 144)	13,3%	(4 639)	17,3%	(32,2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 560	3 683	103,5%	37 363	1 049,5%	41 046	1 153,0%	47 008	164,1%	(20,5%)
Cash/cash equivalents at the year begin:	(441)	-	-	3 683	(635,5%)	-	-	41 423	-	(91,1%)
Cash/cash equivalents at the year end:	3 119	3 683	118,1%	41 046	1 315,9%	41 046	1 315,9%	88 431	169,2%	(53,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 947	3,4%	5 125	5,9%	676	8%	78 039	89,9%	86 787	11,8%	(14 979)	(17,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 230	29,8%	10 537	5,3%	78 650	39,6%	50 033	25,2%	198 449	27,0%	(45 096)	(22,7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	626	1,1%	535	1,0%	460	8%	53 020	97,0%	54 641	7,4%	(1)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 098	1,4%	2 039	1,3%	2 014	1,3%	148 204	96,0%	154 356	21,0%	418	,3%	-	-
Receivables from Exchange Transactions - Waste Management	1 325	1,6%	1 292	1,5%	1 273	1,5%	80 675	95,4%	84 564	11,5%	332	,4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 424	100,0%	1 424	2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 286	2,1%	2 728	1,8%	2 631	1,7%	144 854	94,4%	153 498	20,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	1,0%	12	1,9%	7	1,1%	588	96,0%	612	,1%	(125 680)	(20 527,2%)	-	-
Total By Income Source	69 518	9,5%	22 269	3,0%	85 710	11,7%	556 835	75,8%	734 332	100,0%	(185 005)	(25,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 545	12,0%	2 670	1,8%	73 386	50,4%	52 074	35,7%	145 674	19,8%	(1 916)	(1,3%)	-	-
Commercial	25 931	52,9%	2 340	4,8%	614	1,3%	20 146	41,1%	49 032	6,7%	(145 226)	(296,2%)	-	-
Households	26 042	4,8%	17 259	3,2%	11 710	2,2%	484 615	89,8%	539 626	73,5%	(37 862)	(7,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	69 518	9,5%	22 269	3,0%	85 710	11,7%	556 835	75,8%	734 332	100,0%	(185 005)	(25,2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 044	3,8%	5 963	3,7%	5 405	3,4%	143 071	89,1%	160 484	28,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 194	2,3%	7 814	2,0%	2 557	,6%	375 675	95,0%	395 240	71,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 238	2,7%	13 777	2,5%	7 963	1,4%	518 746	93,3%	555 724	100,0%

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Chief Financial Officer	Mr Sello Mokwepa (Acting)	053 963 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	372 122	140 600	37,8%	98 982	26,6%	239 581	64,4%	97 940	66,0%	1,1%
Exchange Revenue										
Service charges - Electricity	5 072	1 060	20,9%	972	19,2%	2 032	40,1%	970	28,8%	3%
Service charges - Water	1 683	226	13,4%	233	13,8%	459	27,2%	263	27,1%	(11,5%)
Service charges - Waste Water Management	3 544	780	22,0%	875	24,7%	1 655	46,7%	820	34,4%	6,7%
Service charges - Waste Management	6 056	1 314	21,7%	1 317	21,7%	2 631	43,4%	1 243	37,1%	5,9%
Sale of Goods and Rendering of Services	6 512	302	4,6%	68	1,1%	371	5,7%	178	36,1%	(61,6%)
Agency services	418	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 021	672	22,2%	693	22,9%	1 365	45,2%	377	36,4%	83,8%
Interest earned from Current and Non Current Assets	8 000	1 947	24,3%	1 327	16,6%	3 274	40,9%	1 427	21,2%	(7,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	383	110	28,6%	140	36,5%	249	65,1%	154	62,8%	(9,3%)
Licence and permits	1 308	19	1,5%	2	2%	21	1,6%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	28 825	290	1,0%	149	5%	440	1,5%	1 262	80,5%	(88,2%)
Non-Exchange Revenue										
Property rates	39 048	23 857	61,1%	2 401	6,1%	26 258	67,2%	2 746	43,8%	(12,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	265 257	109 728	41,4%	90 473	34,1%	200 202	75,5%	88 147	74,6%	2,6%
Interest	2 995	294	9,8%	331	11,0%	625	20,9%	353	24,7%	(6,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 044	89 519	24,1%	83 084	22,4%	172 603	46,5%	92 489	50,0%	(10,2%)
Employee related costs	148 435	36 656	24,7%	37 953	25,6%	74 610	50,3%	34 031	45,7%	11,5%
Remuneration of councillors	26 091	5 675	21,7%	5 642	21,6%	11 317	43,4%	6 300	49,1%	(10,4%)
Bulk purchases - electricity	6 000	1 194	19,9%	1 697	28,3%	2 891	48,2%	1 460	45,7%	16,2%
Inventory consumed	11 640	852	7,3%	1 459	12,5%	2 311	19,9%	1 993	38,0%	(26,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 274	(89)	(4,%)	-	-	(89)	(4,%)	9 110	47,9%	(100,0%)
Interest	417	37	8,9%	31	7,3%	68	16,3%	48	14,4%	(36,4%)
Contracted services	64 320	16 113	25,1%	14 958	23,3%	31 071	48,3%	16 907	54,9%	(11,5%)
Transfers and subsidies	700	-	-	-	-	-	-	-	614,7%	-
Irrecoverable debts written off	6 000	8 991	149,8%	148	2,5%	9 138	152,3%	793	-	(81,4%)
Operational costs	87 167	20 089	23,0%	21 197	24,3%	41 286	47,4%	21 846	59,6%	(3,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 078	51 081	-	15 898	-	66 979	-	5 451	-	-
Transfers and subsidies - capital (monetary allocations)	60 666	28 574	47,1%	31 849	52,5%	60 423	99,6%	22 861	49,6%	39,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 744	79 655	-	47 747	-	127 402	-	28 311	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	61 744	79 655	-	47 747	-	127 402	-	28 311	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 744	79 655	-	47 747	-	127 402	-	28 311	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 744	79 655	-	47 747	-	127 402	-	28 311	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	81 016	23 809	29,4%	31 126	38,4%	54 934	67,8%	18 463	42,3%	68,6%
National Government	60 666	23 808	39,2%	30 609	50,5%	54 417	89,7%	17 944	41,6%	70,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 666	23 808	39,2%	30 609	50,5%	54 417	89,7%	17 944	41,6%	70,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 350	1	-	516	2,5%	517	2,5%	520	58,8%	(,6%)
Capital Expenditure Functional	81 016	23 809	29,4%	31 471	38,8%	55 279	68,2%	18 463	42,3%	70,5%
Municipal governance and administration	15 050	1	-	516	3,4%	517	3,4%	362	58,1%	42,5%
Executive and Council	200	-	-	-	-	-	-	-	-	-
Finance and administration	14 850	1	-	516	3,5%	517	3,5%	362	58,1%	42,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 681	4 013	46,2%	4 958	57,1%	8 972	103,4%	4 254	27,1%	16,6%
Community and Social Services	5 000	1 733	34,7%	2 378	47,6%	4 111	82,2%	457	7,7%	420,2%
Sport And Recreation	3 681	2 280	61,9%	2 580	70,1%	4 860	132,0%	3 797	46,5%	(32,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 313	11 970	29,7%	19 639	48,7%	31 609	78,4%	9 144	46,9%	114,8%
Planning and Development	700	-	-	-	-	-	-	-	-	-
Road Transport	39 613	11 970	30,2%	19 639	49,6%	31 609	79,8%	9 144	46,9%	114,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 972	7 825	46,1%	6 357	37,5%	14 182	83,6%	4 704	48,9%	35,2%
Energy sources	-	-	-	345	-	345	-	1 399	29,1%	(75,3%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	16 972	7 825	46,1%	6 012	35,4%	13 837	81,5%	3 139	62,3%	91,5%
Waste Management	-	-	-	-	-	-	-	166	66,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	144 307	158 071	109,5%	130 978	90,8%	289 050	200,3%	131 021	66,5%	-
Property rates	25 520	2 638	10,3%	18 640	73,0%	21 278	83,4%	2 234	10,9%	734,3%
Service charges	6 287	3 434	54,6%	2 957	47,0%	6 391	101,7%	2 892	43,5%	2,3%

Other revenue	34 298	840	2,4%	979	2,9%	1 819	5,3%	1 796	33,2%	(45,5%)
Transfers and Subsidies - Operational	130 908	111 694	85,3%	90 266	69,0%	201 960	154,3%	100 389	79,6%	(10,1%)
Transfers and Subsidies - Capital	(60 706)	37 243	(61,3%)	16 488	(27,2%)	53 731	(88,5%)	22 026	66,3%	(25,1%)
Interest	8 000	2 222	27,8%	1 648	20,6%	3 871	48,4%	1 684	21,8%	(2,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(344 770)	(49 018)	14,2%	(41 724)	12,1%	(90 742)	26,3%	(48 853)	34,5%	(14,6%)
Suppliers and employees	(344 770)	(49 018)	14,2%	(41 724)	12,1%	(90 742)	26,3%	(48 853)	34,5%	(14,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(200 463)	109 054	(54,4%)	89 254	(44,5%)	198 307	(98,9%)	82 168	166,0%	8,6%
Cash Flow from Investing Activities										
Receipts	2 000	251	12,6%	101	5,0%	352	17,6%	714	-	(85,9%)
Proceeds on disposal of PPE	2 000	251	12,6%	101	5,0%	352	17,6%	714	-	(85,9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(29 020)	-	(35 690)	-	(64 710)	-	(19 676)	45,8%	81,4%
Capital assets	-	(29 020)	-	(35 690)	-	(64 710)	-	(19 676)	45,8%	81,4%
Net Cash from/(used) Investing Activities	2 000	(28 769)	(1 438,4%)	(35 590)	(1 779,5%)	(64 358)	(3 217,9%)	(18 962)	37,4%	87,7%
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	(198 463)	80 285	(40,5%)	53 664	(27,0%)	133 949	(67,5%)	63 206	498,9%	(15,1%)
Cash/cash equivalents at the year begin:	20 260	39 050	192,7%	116 444	574,7%	39 050	192,7%	97 033	45,3%	20,0%
Cash/cash equivalents at the year end:	(178 203)	116 444	(65,3%)	170 109	(95,5%)	170 109	(95,5%)	160 240	211,3%	6,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	88	1,6%	68	1,2%	57	1,0%	5 334	96,2%	5 547	4,3%	(12)	(,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	118	4,2%	84	3,0%	75	2,7%	2 491	90,0%	2 768	2,1%	114	4,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	744	1,2%	359	,6%	326	5%	62 260	97,8%	63 689	49,3%	(8 453)	(13,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	298	2,3%	232	1,8%	217	1,7%	12 202	94,2%	12 948	10,0%	45	,3%	-	-
Receivables from Exchange Transactions - Waste Management	471	3,1%	398	2,6%	373	2,5%	13 861	91,8%	15 103	11,7%	138	,9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	349	1,3%	343	1,3%	341	1,3%	25 252	96,1%	26 284	20,4%	2 001	7,6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	,7%	1	,1%	2	,1%	2 721	99,1%	2 745	2,1%	(214)	(7,8%)	-	-
Total By Income Source	2 087	1,6%	1 487	1,2%	1 391	1,1%	124 120	96,2%	129 085	100,0%	(6 381)	(4,9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	463	2,7%	418	2,4%	388	2,3%	15 898	92,6%	17 167	13,3%	689	4,0%	-	-
Commercial	654	1,3%	177	,3%	155	3%	51 099	98,1%	52 085	40,3%	(7 902)	(15,2%)	-	-
Households	970	1,6%	891	1,5%	849	1,4%	57 123	95,5%	59 833	46,4%	833	1,4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 087	1,6%	1 487	1,2%	1 391	1,1%	124 120	96,2%	129 085	100,0%	(6 381)	(4,9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	91,1%	-	-	-	-	1	8,9%	15	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14	91,1%	-	-	-	-	1	8,9%	15	100,0%

Contact Details

Municipal Manager	Mr Mthaletsimang Makuapane	053 994 9400
Chief Financial Officer	Ms Neo Dibelane	053 994 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	471 702	110 496	23,4%	78 997	16,7%	189 493	40,2%	74 000	35,2%	6,8%
Exchange Revenue										
Service charges - Electricity	136 454	29 014	21,3%	27 920	20,5%	56 934	41,7%	25 368	43,1%	10,1%
Service charges - Water	27 574	4 314	15,6%	4 902	17,8%	9 216	33,4%	3 775	33,8%	29,8%
Service charges - Waste Water Management	17 761	4 775	26,9%	4 778	26,9%	9 553	53,8%	4 551	53,5%	5,0%
Service charges - Waste Management	13 904	3 925	28,2%	3 928	28,3%	7 854	56,5%	3 713	55,8%	5,8%
Sale of Goods and Rendering of Services	712	151	21,2%	180	25,3%	331	46,5%	248	58,6%	(27,6%)
Agency services	4 499	-	-	(97)	(2,2%)	(97)	(2,2%)	3 105	89,3%	(103,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 705	18 506	32,6%	19 435	34,3%	37 942	66,9%	(0)	-	(5 617 197,7%)
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	18	3	14,4%	8	45,1%	11	59,5%	10	85,1%	(16,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	107	0	,5%	0	,4%	1	,9%	0	12,7%	26,7%
Non-Exchange Revenue										
Property rates	54 064	10 283	19,0%	9 794	18,1%	20 077	37,1%	8 690	33,9%	12,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 737	1 726	30,1%	1 072	18,7%	2 798	48,8%	1 078	719,2%	(,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	75 577	31 125	41,2%	291	,4%	31 416	41,6%	23 492	72,8%	(98,8%)
Interest	22 173	6 672	30,1%	6 785	30,6%	13 457	60,7%	(29)	(2,7%)	(23 269,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	56 419	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	403 386	82 695	20,5%	78 395	19,4%	161 090	39,9%	88 007	45,2%	(10,9%)
Employee related costs	107 815	24 897	23,1%	25 300	23,5%	50 197	46,6%	23 738	51,1%	6,6%
Remuneration of councillors	8 182	1 825	22,3%	1 781	21,8%	3 607	44,1%	1 696	52,5%	5,0%
Bulk purchases - electricity	74 356	30 039	40,4%	22 536	30,3%	52 576	70,7%	28 813	63,4%	(21,8%)
Inventory consumed	1 263	752	59,5%	825	65,3%	1 577	124,9%	5 118	184,4%	(83,9%)
Debt impairment	124 878	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	33 024	-	-	-	-	-	-	-	-	-
Interest	2 300	6 733	292,7%	8 565	372,4%	15 298	665,1%	13 193	802,1%	(35,1%)
Contracted services	34 930	4 310	12,3%	10 667	30,5%	14 977	42,9%	11 155	71,3%	(4,4%)
Transfers and subsidies	1 000	282	28,2%	165	16,5%	447	44,7%	696	124,3%	(76,2%)
Irrecoverable debts written off	-	661	-	735	-	1 397	-	368	-	99,6%
Operational costs	15 637	13 196	84,4%	7 820	50,0%	21 016	134,4%	3 229	57,0%	142,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	68 316	27 801	-	602	-	28 403	-	(14 006)	-	-
Transfers and subsidies - capital (monetary allocations)	20 993	4 701	22,4%	11 114	52,9%	15 815	75,3%	9 397	39,5%	18,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 309	32 501	-	11 716	-	44 218	-	(4 609)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	89 309	32 501	-	11 716	-	44 218	-	(4 609)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 309	32 501	-	11 716	-	44 218	-	(4 609)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 309	32 501	-	11 716	-	44 218	-	(4 609)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	21 093	4 293	20,4%	10 213	48,4%	14 506	68,8%	8 760	32,7%	16,6%
National Government	20 483	3 843	18,8%	9 848	48,1%	13 691	66,8%	7 250	29,7%	35,8%
Provincial Government	510	-	-	-	-	-	-	26	8,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 993	3 843	18,3%	9 848	46,9%	13 691	65,2%	7 276	29,5%	35,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	450	450,1%	365	365,5%	816	815,6%	1 484	101,0%	(75,4%)
Capital Expenditure Functional	21 093	4 293	20,4%	10 213	48,4%	14 506	68,8%	8 786	32,9%	16,2%
Municipal governance and administration	-	57	-	111	-	168	-	1 463	-	(92,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	57	-	111	-	168	-	1 463	-	(92,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 882	1 639	27,9%	1 531	26,0%	3 171	53,9%	615	3,2%	148,9%
Community and Social Services	3 446	-	-	9	3%	9	3%	52	1,6%	(82,8%)
Sport And Recreation	2 336	1 639	70,2%	1 523	65,2%	3 162	135,4%	564	3,0%	170,1%
Public Safety	100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 210	2 204	19,7%	6 698	59,7%	8 902	79,4%	5 194	169,2%	28,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 210	2 204	19,7%	6 698	59,7%	8 902	79,4%	5 194	169,2%	28,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	393	9,8%	1 873	46,8%	2 266	56,6%	1 513	26,7%	23,8%
Energy sources	4 000	393	9,8%	1 873	46,8%	2 266	56,6%	1 492	26,6%	25,5%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	21	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	277 954	149 193	53,7%	96 678	34,8%	245 871	88,5%	85 439	50,7%	13,2%
Property rates	32 439	3 894	12,0%	5 261	16,2%	9 155	28,2%	4 050	28,0%	29,9%
Service charges	137 743	18 819	13,7%	17 665	12,8%	36 484	26,5%	18 019	28,5%	(2,0%)

Other revenue	11 202	72 886	650,6%	46 722	417,1%	119 608	1 067,7%	62 427	2 027,2%	(25,2%)
Transfers and Subsidies - Operational	75 577	27 797	36,8%	-	-	27 797	36,8%	(1 704)	35,0%	(100,0%)
Transfers and Subsidies - Capital	20 993	-	-	-	-	-	-	1 919	5,0%	(100,0%)
Interest	-	25 798	-	27 029	-	52 827	-	729	-	3 610,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(262 959)	(47 454)	18,0%	(25 384)	9,7%	(72 838)	27,7%	539	(,2%)	(4 806,6%)
Suppliers and employees	(259 659)	(47 454)	18,3%	(25 384)	9,8%	(72 838)	28,1%	539	(,2%)	(4 806,6%)
Finance charges	(2 300)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 995	101 739	678,5%	71 294	475,4%	173 033	1 153,9%	85 979	321,9%	(17,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(21 108)	-	-	-	-	-	-	-	-	-
Capital assets	(21 108)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(21 108)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 112)	101 739	(1 664,5%)	71 294	(1 166,4%)	173 033	(2 830,9%)	85 979	9 052,1%	(17,1%)
Cash/cash equivalents at the year begin:	8 970	-	-	125 787	1 402,3%	-	-	67 143	154,1%	87,3%
Cash/cash equivalents at the year end:	2 857	101 739	3 560,4%	197 081	6 897,0%	197 081	6 897,0%	153 122	1 154,8%	28,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 071	6%	3 089	1,8%	2 119	1,2%	168 604	96,4%	174 883	12,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 701	3,6%	7 001	2,6%	6 513	2,4%	246 049	91,4%	269 264	19,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 262	2,7%	2 554	2,1%	2 447	2,0%	114 725	93,3%	122 988	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 828	1,2%	3 353	2,1%	3 222	2,1%	147 831	94,6%	156 235	11,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 509	1,2%	2 822	2,3%	2 711	2,2%	114 403	94,2%	121 445	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	57	100,0%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 774	1,6%	8 651	1,6%	8 559	1,5%	526 689	95,3%	552 672	39,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(10)	100,0%	(10)	-	-	-	-	-
Total By Income Source	26 146	1,9%	27 470	2,0%	25 572	1,8%	1 318 346	94,3%	1 397 534	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 448	2,7%	2 207	2,4%	2 303	2,5%	85 323	92,5%	92 281	6,6%	-	-	-	-
Commercial	9 939	2,9%	7 732	2,2%	7 310	2,1%	318 916	92,7%	343 897	24,6%	-	-	-	-
Households	11 920	1,3%	16 083	1,7%	14 842	1,6%	887 303	95,4%	930 149	66,6%	-	-	-	-
Other	1 839	5,9%	1 449	4,6%	1 117	3,6%	26 803	85,9%	31 207	2,2%	-	-	-	-
Total By Customer Group	26 146	1,9%	27 470	2,0%	25 572	1,8%	1 318 346	94,3%	1 397 534	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 737	5,4%	(500)	(,1%)	10 915	2,6%	390 726	92,2%	423 879	89,4%
Bulk Water	-	-	-	-	-	-	0	100,0%	0	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	234	15,7%	277	18,6%	187	12,6%	793	53,2%	1 491	3%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 261	36,0%	(910)	(14,5%)	(655)	(10,4%)	5 584	88,9%	6 280	1,3%
Auditor-General	5 989	54,8%	(600)	(5,5%)	(600)	(5,5%)	6 150	56,2%	10 939	2,3%
Other	18 756	59,1%	(6 520)	(20,6%)	(2 103)	(6,6%)	21 590	68,1%	31 724	6,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49 978	10,5%	(8 253)	(1,7%)	7 744	1,6%	424 844	89,6%	474 313	100,0%

Contact Details

Municipal Manager	Ms Zingisa Kgathla	053 285 0850
Chief Financial Officer	Mr Thapelo Moseki	053 285 0850

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	10 679	(170)	(1,6%)	4 773	44,7%	4 603	43,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	168 609	71 828	42,6%	56 987	33,8%	128 815	76,4%	-	-	(100,0%)
Transfers and Subsidies - Capital	37 704	-	-	18 608	49,4%	18 608	49,4%	-	-	(100,0%)
Interest	7 360	-	-	-	-	-	-	19	,9%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(173 709)	(43 677)	25,1%	(1 510)	,9%	(45 187)	26,0%	(26 482)	14,5%	(94,3%)
Suppliers and employees	(173 459)	(43 677)	25,2%	(1 510)	,9%	(45 187)	26,1%	(292)	,7%	416,4%
Finance charges	(250)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(26 190)	308,1%	(100,0%)
Net Cash from/(used) Operating Activities	58 776	27 982	47,6%	79 286	134,9%	107 267	182,5%	(26 464)	(51,5%)	(399,6%)
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	(37 954)	-	-	1 818	(4,8%)	1 818	(4,8%)	-	-	(100,0%)
Capital assets	(37 954)	-	-	1 818	(4,8%)	1 818	(4,8%)	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(37 954)	-	-	1 818	(4,8%)	1 818	(4,8%)	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	20 822	27 982	134,4%	81 103	389,5%	109 085	523,9%	(26 464)	(376,0%)	(406,5%)
Cash/cash equivalents at the year begin:	1 120	1 806	161,3%	29 788	2 659,7%	1 806	161,3%	(972)	(3 166,0%)	(3 166,0%)
Cash/cash equivalents at the year end:	21 942	29 788	135,8%	110 891	505,4%	110 891	505,4%	(23 675)	(226,8%)	(568,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(18)	-	-	-	(40)	(,1%)	60 468	100,1%	60 410	98,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 160	100,0%	1 160	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(18)	-	-	-	(40)	(,1%)	61 628	100,1%	61 570	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	188 566	100,0%	188 566	306,3%	-	-	-	-
Commercial	(17)	(1,0%)	-	-	(40)	(2,4%)	1 711	103,4%	1 655	2,7%	-	-	-	-
Households	(1)	-	-	-	-	-	(128 649)	100,0%	(128 651)	(209,0%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(18)	-	-	-	(40)	(,1%)	61 628	100,1%	61 570	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(8 220)	(64,5%)	7 453	58,4%	13 518	106,0%	12 752	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	(8 220)	(64,5%)	7 453	58,4%	13 518	106,0%	12 752	100,0%

Contact Details

Municipal Manager	Mr Otlebile Ntsimane	053 998 4455
Chief Financial Officer	Ms Keaoleboga Sekgome	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	2 160	24 147	1 118,0%	624	28,9%	24 771	1 146,9%	779	921,9%	(20,0%)
Transfers and Subsidies - Operational	552 971	148 350	26,8%	(75)	-	148 276	26,8%	504	28,3%	(114,8%)
Transfers and Subsidies - Capital	737 767	(24 891)	(3,4%)	32 974	4,5%	8 083	1,1%	198 347	19,9%	(83,4%)
Interest	26 472	2 743	10,4%	5 166	19,5%	7 909	29,9%	4 503	41,9%	14,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(687 670)	3	-	52	-	55	-	(6 054)	1,4%	(100,9%)
Suppliers and employees	(656 220)	3	-	52	-	55	-	(6 054)	1,4%	(100,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(31 450)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	631 699	150 353	23,8%	38 741	6,1%	189 094	29,9%	198 080	40,9%	(80,4%)
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	(814 637)	-	-	5	-	5	-	-	-	(100,0%)
Capital assets	(814 637)	-	-	5	-	5	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(814 637)	-	-	5	-	5	-	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(182 938)	150 353	(82,2%)	38 746	(21,2%)	189 099	(103,4%)	198 080	(2 133,2%)	(80,4%)
Cash/cash equivalents at the year begin:	194 341	-	-	150 353	77,4%	-	-	299 905	(49,9%)	-
Cash/cash equivalents at the year end:	11 402	150 353	1 318,6%	189 099	1 658,4%	189 099	1 658,4%	497 984	168,8%	(62,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	20 769	100,0%	20 769	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	20 769	100,0%	20 769	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	9 398	100,0%	9 398	45,2%	-	-	-	-
Commercial	-	-	-	-	-	-	6 937	100,0%	6 937	33,4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 434	100,0%	4 434	21,4%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	20 769	100,0%	20 769	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	(30 874)	(5,7%)	-	-	(28 880)	(5,3%)	605 261	111,0%	545 507	115,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(2 086)	70,9%	(855)	29,1%	-	-	-	-	(2 941)	(6%)
Other	(82 213)	115,2%	(9 056)	12,7%	(18 941)	26,5%	38 867	(54,5%)	(71 343)	(15,1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(115 173)	(24,4%)	(9 911)	(2,1%)	(47 821)	(10,1%)	644 128	136,7%	471 223	100,0%

Contact Details

Municipal Manager	Mr Itumeleng Jonas	053 928 6400
Chief Financial Officer	Mr Itumeleng Jonas	053 928 6400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 571 805	1 329 151	29,1%	1 204 200	26,3%	2 533 351	55,4%	1 074 107	54,6%	12,1%
Exchange Revenue										
Service charges - Electricity	1 220 696	319 974	26,2%	301 297	24,7%	621 271	50,9%	238 485	50,9%	26,3%
Service charges - Water	883 876	219 633	24,8%	221 264	25,0%	440 897	49,9%	215 925	48,2%	2,5%
Service charges - Waste Water Management	184 570	37 921	20,5%	37 882	20,5%	75 803	41,1%	34 376	40,6%	10,2%
Service charges - Waste Management	229 597	50 558	22,0%	50 311	21,9%	100 869	43,9%	50 558	46,0%	(5%)
Sale of Goods and Rendering of Services	10 307	2 472	24,0%	2 584	25,1%	5 055	49,0%	2 931	62,9%	(11,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	669 331	190 138	28,4%	196 077	29,3%	386 214	57,7%	168 467	66,6%	16,4%
Interest earned from Current and Non Current Assets	11 138	2 587	23,2%	2 670	24,0%	5 257	47,2%	3 294	48,1%	(19,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 890	1 777	18,0%	1 697	17,2%	3 474	35,1%	1 668	42,2%	1,7%
Licence and permits	7 769	2 048	26,4%	2 052	26,4%	4 100	52,8%	2 027	54,8%	1,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	54 224	6 895	12,7%	9 347	17,2%	16 242	30,0%	15 936	49,4%	(41,3%)
Non-Exchange Revenue										
Property rates	522 318	187 467	35,9%	131 220	25,1%	318 688	61,0%	120 726	49,6%	8,7%
Surcharges and Taxes	157	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 249	3 991	32,6%	4 157	33,9%	8 148	66,5%	4 584	51,1%	(9,3%)
Licences or permits	850	-	-	0	-	0	-	-	-	(100,0%)
Transfer and subsidies - Operational	700 077	284 547	40,6%	224 655	32,1%	509 202	72,7%	203 360	71,6%	10,5%
Interest	54 756	19 144	35,0%	18 988	34,7%	38 132	69,6%	11 770	52,5%	61,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 083 260	678 735	13,4%	1 003 548	19,7%	1 682 283	33,1%	842 629	32,6%	19,1%
Employee related costs	853 770	195 240	22,9%	200 991	23,5%	396 231	46,4%	195 757	48,3%	2,7%
Remuneration of councillors	48 505	9 932	20,5%	9 964	20,5%	19 895	41,0%	10 867	43,2%	(8,3%)
Bulk purchases - electricity	1 042 475	217 337	20,8%	352 114	33,8%	569 451	54,6%	193 679	27,7%	81,8%
Inventory consumed	731 789	100 876	13,8%	207 977	28,4%	308 853	42,2%	192 730	75,5%	7,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	401 098	73 461	18,3%	73 461	18,3%	146 922	36,6%	81 874	39,8%	(10,3%)
Interest	10 591	31	3%	3	-	35	3%	148	2,9%	(97,6%)
Contracted services	399 736	45 069	11,3%	105 495	26,4%	150 565	37,7%	109 181	42,6%	(3,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 330 878	2 056	2%	2 305	2%	4 361	3%	1 139	-	102,3%
Operational costs	264 419	34 732	13,1%	51 238	19,4%	85 970	32,5%	57 254	33,2%	(10,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(511 454)	650 417	-	200 652	-	851 069	-	231 478	-	-
Transfers and subsidies - capital (monetary allocations)	217 985	2 745	1,3%	13 247	6,1%	15 991	7,3%	40 394	31,6%	(67,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(293 469)	653 161	-	213 899	-	867 060	-	271 872	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(293 469)	653 161	-	213 899	-	867 060	-	271 872	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(293 469)	653 161	-	213 899	-	867 060	-	271 872	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(293 469)	653 161	-	213 899	-	867 060	-	271 872	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	265 985	9 059	3,4%	39 143	14,7%	48 202	18,1%	39 514	27,7%	(,9%)
National Government	217 985	5 135	2,4%	37 719	17,3%	42 854	19,7%	39 129	35,0%	(3,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	217 985	5 135	2,4%	37 719	17,3%	42 854	19,7%	39 129	35,0%	(3,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 000	3 923	8,2%	1 424	3,0%	5 347	11,1%	386	,8%	269,3%
Capital Expenditure Functional	265 985	9 059	3,4%	39 143	14,7%	48 202	18,1%	39 514	27,7%	(,9%)
Municipal governance and administration	36 500	3 923	10,7%	1 424	3,9%	5 347	14,7%	386	,8%	269,3%
Executive and Council	33 500	3 618	10,8%	848	2,5%	4 467	13,3%	119	,3%	612,9%
Finance and administration	3 000	305	10,2%	576	19,2%	881	29,4%	267	8,9%	116,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 850	-	-	-	-	-	-	1 053	7,0%	(100,0%)
Community and Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	19 850	-	-	-	-	-	-	1 053	7,0%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 000	-	-	7 933	72,1%	7 933	72,1%	2 987	91,6%	165,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 000	-	-	7 933	72,1%	7 933	72,1%	2 987	91,6%	165,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	197 636	5 135	2,6%	29 786	15,1%	34 921	17,7%	34 038	33,4%	(12,5%)
Energy sources	33 110	-	-	2 631	7,9%	2 631	7,9%	1 369	37,2%	92,1%
Water Management	52 518	2 239	4,3%	6 533	12,4%	8 772	16,7%	6 621	48,8%	(1,3%)
Waste Water Management	65 434	2 896	4,4%	13 482	20,6%	16 378	25,0%	21 984	37,6%	(38,7%)
Waste Management	46 573	-	-	7 141	15,3%	7 141	15,3%	4 063	10,9%	75,7%
Other	-	-	-	-	-	-	-	1 050	21,1%	(100,0%)

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	3 351 272	1 786 103	53,3%	1 037 149	30,9%	2 823 252	84,2%	1 048 335	87,1%	(1,1%)	
Property rates	365 623	110 788	30,3%	146 841	40,2%	257 629	70,5%	135 551	61,9%	8,3%	
Service charges	1 770 510	347 951	19,7%	364 271	20,6%	712 222	40,2%	357 658	44,8%	1,8%	

Other revenue	85 139	916 557	1 076.5%	293 792	345.1%	1 210 349	1 421.6%	299 807	1 273.4%	(2.0%)
Transfers and Subsidies - Operational	694 663	289 468	41.7%	223 080	32.1%	512 548	73.8%	199 960	71.9%	11.6%
Transfers and Subsidies - Capital	223 399	115 544	51.7%	-	-	115 544	51.7%	52 308	61.2%	(100.0%)
Interest	211 938	5 795	2.7%	9 165	4.3%	14 960	7.1%	3 052	5.7%	200.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 601 284)	(644 063)	17.9%	(706 200)	19.6%	(1 350 263)	37.5%	(641 060)	28.1%	10.2%
Suppliers and employees	(3 601 284)	(644 063)	17.9%	(706 200)	19.6%	(1 350 263)	37.5%	(641 060)	28.1%	10.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(250 012)	1 142 040	(456.8%)	330 949	(132.4%)	1 472 989	(589.2%)	407 275	(1 434.3%)	(18.7%)
Cash Flow from Investing Activities										
Receipts	10 856	1 180	10.9%	3 710	34.2%	4 890	45.0%	-	-	(100.0%)
Proceeds on disposal of PPE	10 856	1 180	10.9%	3 710	34.2%	4 890	45.0%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(265 985)	(9 059)	3.4%	(39 143)	14.7%	(48 202)	18.1%	(39 514)	27.7%	(.9%)
Capital assets	(265 985)	(9 059)	3.4%	(39 143)	14.7%	(48 202)	18.1%	(39 514)	27.7%	(.9%)
Net Cash from/(used) Investing Activities	(255 129)	(7 879)	3.1%	(35 433)	13.9%	(43 312)	17.0%	(39 514)	27.7%	(10.3%)
Cash Flow from Financing Activities										
Receipts	2 525	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 525	-	-	-	-	-	-	-	-	-
Payments	(1 200)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 325	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(503 817)	1 134 161	(225.1%)	295 516	(58.7%)	1 429 677	(283.8%)	367 761	(456.0%)	(19.6%)
Cash/cash equivalents at the year begin:	214 255	43 645	20.4%	1 290 919	602.5%	43 645	20.4%	1 456 566	69.4%	(11.4%)
Cash/cash equivalents at the year end:	(289 962)	1 290 919	(445.8%)	1 586 435	(547.9%)	1 586 435	(547.9%)	1 824 044	(682.1%)	(13.0%)

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	86 943	2.2%	60 195	1.5%	83 456	2.1%	3 705 254	94.1%	3 935 848	34.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	120 814	13.3%	38 954	4.3%	31 015	3.4%	719 535	79.1%	910 119	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 686	7.1%	17 234	2.6%	13 167	2.0%	576 716	88.2%	653 803	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 450	1.9%	7 310	1.5%	6 677	1.4%	465 593	95.2%	489 030	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 678	1.9%	14 591	1.5%	13 629	1.4%	952 220	95.3%	999 118	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	74 425	1.8%	73 035	1.8%	72 282	1.8%	3 827 854	94.6%	4 047 596	35.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 810	1.6%	3 688	.9%	2 851	.7%	415 296	96.9%	428 646	3.7%	-	-	-	-
Total By Income Source	363 606	3.2%	215 007	1.9%	223 077	1.9%	10 662 469	93.0%	11 464 160	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	42 934	26.1%	8 717	5.3%	8 982	5.5%	103 854	63.1%	164 487	1.4%	-	-	-	-
Commercial	91 401	9.7%	31 356	3.3%	26 031	2.8%	796 300	84.3%	945 090	8.2%	-	-	-	-
Households	229 270	2.2%	174 934	1.7%	188 064	1.8%	9 762 315	94.3%	10 354 583	90.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	363 606	3.2%	215 007	1.9%	223 077	1.9%	10 662 469	93.0%	11 464 160	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	122 000	4.7%	119 648	4.6%	127 883	4.9%	2 229 626	85.8%	2 599 157	46.5%
Bulk Water	138 439	5.0%	68 690	2.5%	71 273	2.6%	2 511 527	90.0%	2 789 928	49.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	113 720	58.1%	24 983	12.8%	68 288	34.9%	(11 106)	(5.7%)	195 885	3.5%
Auditor-General	4 683	83.5%	13	.2%	8	.1%	906	16.2%	5 611	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	378 842	6.8%	213 334	3.8%	267 451	4.8%	4 730 954	84.6%	5 590 581	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	698 955	203 657	29,1%	137 618	19,7%	341 274	48,8%	180 558	55,6%	(23,8%)
Exchange Revenue										
Service charges - Electricity	83 860	20 344	24,3%	16 901	20,2%	37 245	44,4%	19 978	55,4%	(15,4%)
Service charges - Water	67 320	15 952	23,7%	16 704	24,8%	32 656	48,5%	14 938	48,7%	11,8%
Service charges - Waste Water Management	43 809	10 297	23,5%	9 600	21,9%	19 897	45,4%	9 411	49,6%	2,0%
Service charges - Waste Management	21 824	5 053	23,2%	4 717	21,6%	9 769	44,8%	4 660	49,7%	1,2%
Sale of Goods and Rendering of Services	132	148	112,0%	96	72,7%	244	184,7%	204	5,3%	(53,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	31 043	-	32 092	-	63 135	-	35 694	47,3%	(10,1%)
Interest earned from Current and Non Current Assets	800	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	1 076	-	988	-	2 064	-	930	-	6,3%
Rental from Fixed Assets	350	77	21,9%	86	24,7%	163	46,6%	93	48,8%	(6,9%)
Licence and permits	7 110	8	,1%	20	,3%	29	,4%	22	,3%	(10,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	144	44	30,8%	64	44,7%	109	75,6%	297	174,5%	(78,3%)
Non-Exchange Revenue										
Property rates	82 925	14 927	18,0%	16 948	20,4%	31 875	38,4%	16 700	14,1%	1,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 500	34	,6%	17	,3%	51	,9%	52	1,3%	(67,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	197 877	99 462	50,3%	33 064	16,7%	132 526	67,0%	71 265	87,1%	(53,6%)
Interest	187 302	5 192	2,8%	6 320	3,4%	11 512	6,1%	6 315	-	,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	744 156	57 476	7,7%	103 798	13,9%	161 274	21,7%	100 860	26,1%	2,9%
Employee related costs	137 639	31 249	22,7%	29 593	21,5%	60 843	44,2%	29 639	43,4%	(,2%)
Remuneration of councillors	11 576	2 431	21,0%	2 576	22,3%	5 008	43,3%	2 413	51,3%	6,8%
Bulk purchases - electricity	71 604	-	-	22 932	32,0%	22 932	32,0%	24 384	71,7%	(6,0%)
Inventory consumed	84 691	15 365	18,1%	22 544	26,6%	37 909	44,8%	25 686	27,6%	(12,2%)
Debt impairment	286 056	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 627	526	1,0%	-	-	526	1,0%	-	-	-
Interest	5 807	-	-	3 469	59,7%	3 469	59,7%	2 815	24,6%	23,2%
Contracted services	54 951	2 597	4,7%	16 707	30,4%	19 305	35,1%	10 242	28,8%	63,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	893	-	642	-	1 535	-	-	-	(100,0%)
Operational costs	40 204	4 414	11,0%	5 334	13,3%	9 748	24,2%	5 681	17,5%	(6,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 201)	146 181	-	33 819	-	180 000	-	79 698	-	-
Transfers and subsidies - capital (monetary allocations)	85 991	40 000	46,5%	-	-	40 000	46,5%	15 000	49,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 790	186 181		33 819		220 000		94 698		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 790	186 181		33 819		220 000		94 698		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 790	186 181		33 819		220 000		94 698		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 790	186 181		33 819		220 000		94 698		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	101 472	12 756	12,6%	21 235	20,9%	33 991	33,5%	19 761	42,5%	7,5%
National Government	97 662	12 236	12,5%	20 510	21,0%	32 746	33,5%	19 485	45,0%	5,3%
Provincial Government	50	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	60	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	97 772	12 236	12,5%	20 510	21,0%	32 746	33,5%	19 485	45,0%	5,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 700	519	14,0%	725	19,6%	1 244	33,6%	276	7,8%	162,4%
Capital Expenditure Functional	101 472	12 756	12,6%	21 235	20,9%	33 991	33,5%	19 761	42,5%	7,5%
Municipal governance and administration	1 500	215	14,3%	81	5,4%	296	19,7%	276	9,7%	(70,7%)
Executive and Council	-	-	-	-	-	-	-	-	15,7%	-
Finance and administration	1 500	215	14,3%	81	5,4%	296	19,7%	276	9,3%	(70,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	110	-	-	-	-	-	-	-	-	-
Community and Social Services	110	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 100	1 631	8,5%	4 661	24,4%	6 292	32,9%	12 700	59,3%	(63,3%)
Planning and Development	3 500	-	-	574	16,4%	574	16,4%	-	-	(100,0%)
Road Transport	15 600	1 631	10,5%	4 087	26,2%	5 718	36,7%	12 700	61,0%	(67,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	80 762	10 909	13,5%	16 493	20,4%	27 402	33,9%	6 784	32,3%	143,1%
Energy sources	4 000	-	-	2 899	72,5%	2 899	72,5%	-	-	(100,0%)
Water Management	35 493	2 170	6,1%	3 259	9,2%	5 430	15,3%	6 784	34,6%	(52,0%)
Waste Water Management	41 269	8 739	21,2%	10 335	25,0%	19 074	46,2%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	-	172 990	-	95 433	-	268 423	-	123 200	85,9%	(22,5%)
Property rates	-	5 493	-	6 182	-	11 675	-	5 742	-	7,7%
Service charges	-	24 057	-	22 038	-	46 096	-	20 125	-	9,5%

Other revenue	-	63 324	-	33 159	-	96 483	-	37 621	77,7%	(11,9%)
Transfers and Subsidies - Operational	-	79 155	-	33 064	-	112 219	-	59 712	74,5%	(44,6%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	-	961	-	989	-	1 950	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(11 722)	(16 295)	139,0%	(24 795)	211,5%	(41 090)	350,5%	(38 524)	171,3%	(35,6%)
Suppliers and employees	(11 722)	(16 295)	139,0%	(24 795)	211,5%	(41 090)	350,5%	(38 524)	171,3%	(35,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(11 722)	156 695	(1 336,8%)	70 638	(602,6%)	227 333	(1 939,4%)	84 677	73,4%	(16,6%)
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	(101 472)	(12 756)	12,6%	(21 235)	20,9%	(33 991)	33,5%	(19 761)	42,5%	7,5%
Capital assets	(101 472)	(12 756)	12,6%	(21 235)	20,9%	(33 991)	33,5%	(19 761)	42,5%	7,5%
Net Cash from/(used) Investing Activities	(101 472)	(12 756)	12,6%	(21 235)	20,9%	(33 991)	33,5%	(19 761)	42,5%	7,5%
Cash Flow from Financing Activities										
Receipts	(114 671)	68	(,1%)	120	(,1%)	188	(,2%)	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(114 671)	68	(,1%)	120	(,1%)	188	(,2%)	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(114 671)	68	(,1%)	120	(,1%)	188	(,2%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(227 865)	144 007	(63,2%)	49 523	(21,7%)	193 530	(84,9%)	64 916	83,1%	(23,7%)
Cash/cash equivalents at the year begin:		22 570		162 715		22 570		111 597		45,8%
Cash/cash equivalents at the year end:	(227 865)	162 715	(71,4%)	212 238	(93,1%)	212 238	(93,1%)	176 512	84,7%	20,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 782	,8%	6 307	,9%	6 176	,9%	705 539	97,5%	723 804	27,9%	582 531	80,5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 904	3,9%	3 035	3,0%	2 243	2,2%	91 278	90,9%	100 460	3,9%	78 972	78,6%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 444	2,1%	4 429	1,7%	4 215	1,6%	243 066	94,5%	257 155	9,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 148	,9%	3 378	,9%	3 278	,9%	355 584	97,3%	365 389	14,1%	293 034	80,2%	-	-
Receivables from Exchange Transactions - Waste Management	1 553	,8%	1 672	,9%	1 631	,9%	181 843	97,4%	186 700	7,2%	150 148	80,4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 589	1,3%	12 700	1,3%	12 572	1,3%	907 350	96,0%	945 211	36,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	399	3,1%	422	3,3%	423	3,3%	11 462	90,2%	12 706	,5%	7 700	60,6%	-	-
Total By Income Source	32 818	1,3%	31 944	1,2%	30 539	1,2%	2 496 123	96,3%	2 591 424	100,0%	1 112 385	42,9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 063	5,1%	1 046	5,1%	1 085	5,2%	17 473	84,5%	20 667	,8%	8 067	39,0%	-	-
Commercial	4 099	3,2%	2 785	2,2%	2 207	1,7%	119 135	92,9%	128 227	4,9%	73 142	57,0%	-	-
Households	27 656	1,1%	28 112	1,2%	27 247	1,1%	2 359 515	96,6%	2 442 530	94,3%	1 031 175	42,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 818	1,3%	31 944	1,2%	30 539	1,2%	2 496 123	96,3%	2 591 424	100,0%	1 112 385	42,9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24 123	6,9%	-	-	13 109	3,7%	313 106	89,4%	350 338	32,4%
Bulk Water	24 913	8,9%	-	-	-	-	255 565	91,1%	280 478	25,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 585	6,6%	1 639	6,8%	408	1,7%	20 289	84,8%	23 921	2,2%
Auditor-General	157	2,2%	-	-	-	-	7 071	97,8%	7 229	,7%
Other	200 051	47,7%	23 926	5,7%	14 497	3,5%	180 969	43,1%	419 444	38,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	250 830	23,2%	25 565	2,4%	28 014	2,6%	777 000	71,9%	1 081 409	100,0%

Contact Details

Municipal Manager	Mrs Nokuthula Mbonani	018 596 1074
Chief Financial Officer	Mrs Nokuthula Mbonani	018 596 1074

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 330 863	742 085	31,8%	457 901	19,6%	1 199 986	51,5%	531 853	55,7%	(13,9%)
Exchange Revenue										
Service charges - Electricity	1 090 384	352 998	32,4%	238 814	21,9%	591 812	54,3%	190 512	53,2%	25,4%
Service charges - Water	138 771	39 962	28,8%	47 321	34,1%	87 283	62,9%	30 415	67,2%	55,6%
Service charges - Waste Water Management	108 819	30 107	27,7%	36 831	33,8%	66 938	61,5%	26 457	96,2%	39,2%
Service charges - Waste Management	68 420	17 249	25,2%	17 249	25,2%	34 499	50,4%	16 434	52,3%	5,0%
Sale of Goods and Rendering of Services	4 368	1 074	24,6%	926	21,2%	2 000	45,8%	857	30,1%	8,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 194	23 273	24,2%	20 279	21,1%	43 552	45,3%	20 701	53,2%	(2,0%)
Interest earned from Current and Non Current Assets	16 941	5 526	32,6%	4 392	25,9%	9 918	58,5%	4 201	62,8%	4,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 786	831	22,0%	1 065	28,1%	1 896	50,1%	811	35,2%	31,2%
Licence and permits	9	-	-	-	-	-	-	4	43,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41	1	2,0%	28	68,1%	28	70,2%	(10)	(31,4%)	(387,3%)
Non-Exchange Revenue										
Property rates	299 273	76 910	25,7%	78 067	26,1%	154 977	51,8%	71 942	35,5%	8,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 963	-	-	1	-	1	-	3 457	31,2%	(100,0%)
Licences or permits	15 557	4 324	27,8%	3 174	20,4%	7 498	48,2%	3 460	41,4%	(8,3%)
Transfer and subsidies - Operational	445 267	182 770	41,0%	3 207	,7%	185 977	41,8%	156 035	79,2%	(97,9%)
Interest	27 070	7 060	26,1%	6 548	24,2%	13 608	50,3%	6 580	65,5%	(5,%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	(3)	-	(100,0%)
Operating Expenditure	2 481 714	538 395	21,7%	562 264	22,7%	1 100 659	44,4%	538 794	47,0%	4,4%
Employee related costs	642 582	155 697	24,2%	158 977	24,7%	314 674	49,0%	155 180	51,4%	2,4%
Remuneration of councillors	37 880	5 239	13,8%	7 913	20,9%	13 152	34,7%	7 479	45,3%	5,8%
Bulk purchases - electricity	1 065 828	273 978	25,7%	278 464	26,1%	552 442	51,8%	239 878	57,8%	16,1%
Inventory consumed	46 668	11 026	23,6%	8 799	18,9%	19 825	42,5%	11 623	48,9%	(24,3%)
Debt impairment	99 019	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	192 717	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	286 495	58 178	20,3%	81 670	28,5%	139 849	48,8%	96 772	59,2%	(15,6%)
Transfers and subsidies	650	118	18,1%	159	24,5%	277	42,6%	139	21,0%	14,6%
Irrecoverable debts written off	20 000	-	-	55	,3%	55	,3%	-	-	(100,0%)
Operational costs	89 875	34 159	38,0%	26 227	29,2%	60 386	67,2%	27 722	64,5%	(5,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(150 851)	203 690	-	(104 363)	-	99 327	-	(6 942)	-	-
Transfers and subsidies - capital (monetary allocations)	210 364	-	-	68 243	32,4%	68 243	32,4%	41 555	46,7%	64,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 513	203 690	-	(36 120)	-	167 571	-	34 613	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 513	203 690	-	(36 120)	-	167 571	-	34 613	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 513	203 690	-	(36 120)	-	167 571	-	34 613	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 513	203 690	-	(36 120)	-	167 571	-	34 613	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	234 198	25 230	10,8%	63 150	27,0%	88 380	37,7%	54 430	37,3%	16,0%	
National Government	206 288	31 622	15,3%	61 497	29,8%	93 119	45,1%	48 413	40,1%	27,0%	
Provincial Government	1 200	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	207 488	31 622	15,2%	61 497	29,6%	93 119	44,9%	48 413	40,1%	27,0%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	26 710	(6 392)	(23,9%)	1 653	6,2%	(4 739)	(17,7%)	6 017	22,7%	(72,5%)	
Capital Expenditure Functional	234 198	25 230	10,8%	63 150	27,0%	88 380	37,7%	54 430	37,3%	16,0%	
Municipal governance and administration	4 640	(2 528)	(54,5%)	130	2,8%	(2 398)	(51,7%)	36	-	263,6%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	4 640	(2 528)	(54,5%)	130	2,8%	(2 398)	(51,7%)	36	-	263,6%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	30 999	4 298	13,9%	2 735	8,8%	7 032	22,7%	-	-	(100,0%)	
Community and Social Services	1 200	-	-	-	-	-	-	-	-	-	
Sport And Recreation	22 799	4 292	18,8%	2 733	12,0%	7 025	30,8%	-	-	(100,0%)	
Public Safety	7 000	6	,1%	1	-	7	,1%	-	-	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	16 220	3 211	19,8%	1 488	9,2%	4 699	29,0%	1 393	21,3%	6,8%	
Planning and Development	10 100	1 991	19,7%	-	-	1 991	19,7%	-	-	-	
Road Transport	6 000	1 221	20,3%	1 488	24,8%	2 709	45,1%	1 393	38,6%	6,8%	
Environmental Protection	120	-	-	-	-	-	-	-	-	-	
Trading Services	182 339	20 250	11,1%	58 797	32,2%	79 047	43,4%	53 001	39,9%	10,9%	
Energy sources	10 000	2 758	27,6%	3 060	30,6%	5 818	58,2%	3 425	18,9%	(10,6%)	
Water Management	62 490	13 218	21,2%	36 065	57,7%	49 283	78,9%	12 558	22,9%	187,2%	
Waste Water Management	109 849	4 274	3,9%	19 672	17,9%	23 946	21,8%	22 936	42,2%	(14,2%)	
Waste Management	-	-	-	-	-	-	-	14 082	177,7%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	2 342 543	611 824	26,1%	423 548	18,1%	1 035 372	44,2%	678 520	68,0%	(37,6%)	
Property rates	291 782	80 509	27,6%	80 509	27,6%	161 018	55,2%	54 585	27,7%	47,5%	
Service charges	1 232 137	390 772	31,7%	364 822	29,6%	755 594	61,3%	322 835	68,6%	13,0%	

Other revenue	39 729	(141 023)	(355,0%)	(92 293)	(232,3%)	(233 315)	(587,3%)	84 812	(7 408,5%)	(208,8%)
Transfers and Subsidies - Operational	445 267	186 425	41,9%	-	-	186 425	41,9%	156 035	79,2%	(100,0%)
Transfers and Subsidies - Capital	210 364	84 969	40,4%	59 422	28,2%	144 390	68,6%	61 729	57,1%	(3,7%)
Interest	123 264	9 252	7,5%	10 580	8,6%	19 812	16,1%	(2 613)	3,0%	(504,2%)
Dividends	-	921	-	528	-	1 449	-	1 137	65 843,3%	(53,6%)
Payments	(2 168 780)	(731 507)	33,7%	(581 601)	26,8%	(1 313 107)	60,5%	(535 902)	46,9%	8,5%
Suppliers and employees	(2 169 280)	(731 507)	33,7%	(581 601)	26,8%	(1 313 107)	60,5%	(535 902)	46,9%	8,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	500	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	173 763	(119 683)	(68,9%)	(158 052)	(91,0%)	(277 735)	(159,8%)	142 618	291,5%	(210,8%)
Cash Flow from Investing Activities										
Receipts	(6)	(2 088)	36 255,1%	(2 147)	37 279,9%	(4 234)	73 535,0%	84 446	(208,1%)	(102,5%)
Proceeds on disposal of PPE	(6)	75	(1 310,6%)	66	(1 145,6%)	141	(2 456,4%)	64	-	2,6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	(2 163)	-	(2 213)	-	(4 376)	-	84 381	(207,6%)	(102,6%)
Payments	(234 198)	(48 618)	20,8%	(63 155)	27,0%	(111 774)	47,7%	(65 406)	45,8%	(3,4%)
Capital assets	(234 198)	(48 618)	20,8%	(63 155)	27,0%	(111 774)	47,7%	(65 406)	45,8%	(3,4%)
Net Cash from/(used) Investing Activities	(234 204)	(50 706)	21,7%	(65 302)	27,9%	(116 008)	49,5%	19 040	8,2%	(443,0%)
Cash Flow from Financing Activities										
Receipts	-	2 266	-	3 168	-	5 434	-	1 868	-	69,6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 266	-	3 168	-	5 434	-	1 868	-	69,6%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	2 266	-	3 168	-	5 434	-	1 868	-	69,6%
Net Increase/(Decrease) in cash held	(60 441)	(168 123)	278,2%	(220 186)	364,3%	(388 309)	642,5%	163 525	(533,1%)	(234,6%)
Cash/cash equivalents at the year begin:	158 679	76 088	48,0%	(41 754)	(26,3%)	76 088	48,0%	368 253	13,2%	(111,3%)
Cash/cash equivalents at the year end:	98 238	(41 754)	(42,5%)	(261 973)	(266,7%)	(261 973)	(266,7%)	494 822	208,1%	(152,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 490	1,6%	19 079	9,0%	6 684	3,1%	182 972	86,2%	212 225	12,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	67 170	16,9%	32 143	8,1%	21 326	5,4%	275 700	69,6%	396 339	23,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 076)	(2,3%)	11 249	5,2%	7 578	3,5%	204 147	93,7%	217 898	13,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 023	3,7%	17 549	9,3%	3 830	2,0%	160 567	85,0%	188 970	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 123	3,3%	3 771	2,4%	2 715	1,8%	142 588	92,5%	154 196	9,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	86	16,3%	73	13,9%	61	11,6%	307	58,1%	528	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 218	2,0%	11 618	2,3%	11 118	2,2%	469 074	93,4%	502 028	30,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(27 236)	(1 093,4%)	392	15,7%	316	12,7%	29 019	1 165,0%	2 491	,1%	-	-	-	-
Total By Income Source	60 799	3,6%	95 874	5,7%	53 628	3,2%	1 464 373	87,4%	1 674 674	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(7 116)	(7,4%)	9 134	9,4%	4 714	4,9%	90 054	93,0%	96 786	5,8%	-	-	-	-
Commercial	34 732	6,5%	39 532	7,4%	16 502	3,1%	444 358	83,0%	535 125	32,0%	-	-	-	-
Households	32 239	3,2%	46 281	4,5%	31 736	3,1%	912 550	89,2%	1 022 805	61,1%	-	-	-	-
Other	943	4,7%	927	4,6%	676	3,4%	17 412	87,2%	19 958	1,2%	-	-	-	-
Total By Customer Group	60 799	3,6%	95 874	5,7%	53 628	3,2%	1 464 373	87,4%	1 674 674	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	97 489	14,1%	82 012	11,9%	-	-	509 746	74,0%	689 248	90,9%
Bulk Water	-	-	2 427	5,1%	-	-	45 523	94,9%	47 949	6,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 902	80,4%	-	-	270	5,6%	684	14,1%	4 857	,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 127	38,0%	-	-	3 401	21,1%	6 602	40,9%	16 130	2,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	107 518	14,2%	84 439	11,1%	3 671	,5%	562 555	74,2%	758 184	100,0%

Contact Details

Municipal Manager	Mr Kgomoiso Kumbé	018 299 5003
Chief Financial Officer	Mr Tshepang Ngqobe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	193 795	87	-	64 286	33,2%	64 373	33,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	45 176	3 657	8,1%	(5 225)	(11,6%)	(1 568)	(3,5%)	-	-	(100,0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	9 500	30 000	315,8%	30 000	315,8%	60 000	631,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(240 247)	(2 639)	1,1%	22 685	(9,4%)	20 046	(8,3%)	17 704	(7,4%)	28,1%
Suppliers and employees	(235 997)	(2 639)	1,1%	22 685	(9,6%)	20 046	(8,5%)	17 704	(7,6%)	28,1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 250)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 224	31 105	378,2%	111 747	1 358,7%	142 852	1 737,0%	17 704	756,1%	531,2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(13 850)	-	-	-	-	-	-	-	-	-
Capital assets	(13 850)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(13 850)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 626)	31 105	(552,9%)	111 747	(1 986,3%)	142 852	(2 539,2%)	17 704	(64,1%)	531,2%
Cash/cash equivalents at the year begin:	20 962	4 929	23,5%	36 037	171,9%	4 929	23,5%	-	-	(100,0%)
Cash/cash equivalents at the year end:	15 336	36 037	235,0%	147 784	963,7%	147 784	963,7%	17 704	58,3%	734,7%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	(779)	46,4%	(901)	53,6%	(1 680)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	(779)	46,4%	(901)	53,6%	(1 680)	100,0%

Contact Details

Municipal Manager	Mr M Rathogo	018 473 8015
Chief Financial Officer	Ms JM Brown	

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	71 161 512	18 845 092	26,5%	18 779 300	26,4%	37 624 392	52,9%	16 873 684	53,3%	11,3%	
Exchange Revenue											
Service charges - Electricity	23 610 833	6 835 534	29,0%	5 713 528	24,2%	12 549 062	53,1%	5 339 894	55,7%	7,0%	
Service charges - Water	5 771 137	1 279 934	22,2%	1 513 525	26,2%	2 793 459	48,4%	1 292 118	48,5%	17,1%	
Service charges - Waste Water Management	2 966 006	686 868	23,2%	791 391	26,7%	1 478 259	49,8%	663 060	48,0%	19,4%	
Service charges - Waste Management	1 658 640	402 854	24,3%	378 532	22,8%	781 386	47,1%	378 351	49,2%	-	
Sale of Goods and Rendering of Services	815 257	204 636	25,1%	208 516	25,6%	413 152	50,7%	210 712	60,1%	(1,0%)	
Agency services	302 874	70 488	23,3%	76 124	25,1%	146 612	48,4%	73 764	48,3%	3,2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	339 731	87 334	25,7%	85 018	25,0%	172 352	50,7%	90 757	55,7%	(6,3%)	
Interest earned from Current and Non Current Assets	778 395	395 849	50,9%	523 347	67,2%	919 196	118,1%	386 452	73,3%	35,4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	744 999	193 660	26,0%	196 207	26,3%	389 867	52,3%	208 062	60,5%	(5,7%)	
Licence and permits	205	267	130,3%	249	121,6%	517	251,9%	687	482,6%	(63,7%)	
Special rating levies	494 107	121 914	24,7%	125 629	25,4%	247 543	50,1%	-	-	(100,0%)	
Operational Revenue	647 672	139 933	21,6%	188 423	29,1%	328 356	50,7%	175 522	56,9%	7,4%	
Non-Exchange Revenue											
Property rates	13 761 592	3 367 095	24,5%	3 462 052	25,2%	6 829 147	49,6%	3 185 683	49,8%	8,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	110 862	50,3%	(100,0%)	
Fines, penalties and forfeits	1 878 556	465 764	24,8%	617 320	32,9%	1 083 084	57,7%	427 498	47,3%	44,4%	
Licences or permits	50 301	12 692	25,2%	10 023	19,9%	22 715	45,2%	10 924	41,3%	(8,2%)	
Transfer and subsidies - Operational	7 329 561	2 425 973	33,1%	2 145 476	29,3%	4 571 450	62,4%	2 045 178	60,8%	4,9%	
Interest	98 675	31 461	31,9%	32 408	32,8%	63 869	64,7%	32 908	75,3%	(1,5%)	
Fuel Levy	2 851 776	950 592	33,3%	950 592	33,3%	1 901 184	66,7%	916 516	66,7%	3,7%	
Operational Revenue	906 078	191 596	21,1%	206 056	22,7%	397 652	43,9%	-	-	(100,0%)	
Gains on disposal of Assets	70 772	-	-	14 289	20,2%	14 269	20,2%	13 593	23,0%	5,0%	
Other Gains	6 084 343	980 648	16,1%	1 540 614	25,3%	2 521 262	41,4%	1 311 142	39,9%	17,5%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	71 663 224	14 555 908	20,3%	17 865 726	24,9%	32 421 634	45,2%	15 628 675	45,5%	14,3%	
Employee related costs	21 003 489	4 497 700	21,4%	5 594 214	26,6%	10 091 914	48,0%	5 028 701	47,1%	11,2%	
Remuneration of councillors	197 729	47 061	23,8%	47 016	23,8%	94 078	47,6%	48 580	46,3%	(3,2%)	
Bulk purchases - electricity	17 755 086	4 057 316	22,9%	4 090 507	23,0%	8 147 823	45,9%	3 639 931	50,1%	12,4%	
Inventory consumed	7 970 354	1 283 142	16,1%	1 934 873	24,3%	3 218 015	40,4%	1 707 062	40,6%	13,3%	
Debt impairment	3 217 478	683 867	21,3%	662 265	20,6%	1 346 133	41,8%	190 384	18,5%	247,9%	
Depreciation and amortisation	4 025 354	976 352	24,3%	992 002	24,6%	1 968 354	48,9%	948 677	49,0%	4,6%	
Interest	1 428 206	221 743	15,5%	251 327	17,6%	473 069	33,1%	214 969	35,4%	16,9%	
Contracted services	11 229 839	1 552 642	13,8%	2 917 599	26,0%	4 470 241	39,8%	2 647 014	41,6%	10,2%	
Transfers and subsidies	346 993	72 568	20,9%	73 717	21,2%	146 285	42,2%	68 243	44,8%	8,0%	
Irrecoverable debts written off	123 382	130 470	105,7%	152 430	123,5%	282 900	229,3%	217 641	258,6%	(30,0%)	
Operational costs	3 830 721	949 641	24,8%	863 889	22,6%	1 813 529	47,3%	828 101	50,9%	4,3%	
Losses on disposal of Assets	2 500	-	-	7 592	303,6%	7 592	303,6%	3 227	145,2%	135,3%	
Other Losses	532 092	83 406	15,7%	278 295	52,3%	361 701	68,0%	86 144	27,0%	223,1%	
Surplus/(Deficit)	(501 713)	4 289 184	-	913 575	-	5 202 758	-	1 245 009	-	-	
Transfers and subsidies - capital (monetary allocations)	3 855 190	493 347	12,8%	1 039 852	27,0%	1 533 200	39,8%	567 685	26,5%	83,2%	
Transfers and subsidies - capital (in-kind)	-	217	-	-	-	217	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	3 353 477	4 782 748	-	1 953 427	-	6 736 175	-	1 812 694	-	-	
Income Tax	11 407	1 964	17,2%	3 227	28,3%	5 191	45,5%	9 215	427,3%	(65,0%)	
Surplus/(Deficit) after income tax	3 342 070	4 780 784	-	1 950 200	-	6 730 984	-	1 803 480	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16,8%	2 382	27,6%	3 831	44,4%	6 801	434,0%	(65,0%)	
Surplus/(Deficit) attributable to municipality	3 350 691	4 782 233	-	1 952 582	-	6 734 815	-	1 810 281	-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	3 350 691	4 782 233	-	1 952 582	-	6 734 815	-	1 810 281	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	12 937 678	1 817 080	14,0%	3 272 580	25,3%	5 089 661	39,3%	2 831 054	35,0%	15,6%	
National Government	3 735 882	475 531	12,7%	1 029 105	27,5%	1 504 636	40,3%	549 200	26,8%	87,4%	
Provincial Government	6 657	2 319	34,8%	3 030	45,5%	5 349	80,4%	816	7,6%	271,1%	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	112 651	15 497	13,8%	17 299	15,4%	32 796	29,1%	17 675	22,9%	(2,1%)	
Transfers recognised - capital	3 855 190	493 347	12,8%	1 049 434	27,2%	1 542 782	40,0%	567 692	26,5%	84,9%	
Borrowing	5 000 000	439 490	8,8%	1 227 368	24,5%	1 666 858	33,3%	1 908 101	36,1%	(35,7%)	
Internally generated funds	4 082 488	884 243	21,7%	995 778	24,4%	1 880 021	46,1%	355 261	52,4%	180,3%	
Capital Expenditure Functional	12 937 678	1 817 080	14,0%	3 272 580	25,3%	5 089 661	39,3%	2 831 054	35,0%	15,6%	
Municipal governance and administration	1 338 710	366 021	27,3%	349 541	26,1%	715 562	53,5%	312 066	51,2%	12,0%	
Executive and Council	27 948	294	1,1%	1 892	6,8%	2 186	7,8%	512	37,0%	269,4%	
Finance and administration	1 310 672	365 720	27,9%	347 649	26,5%	713 369	54,4%	311 554	51,2%	11,6%	
Internal audit	90	7	7,9%	-	-	7	7,9%	-	80,3%	-	
Community and Public Safety	1 864 454	336 643	18,1%	522 231	28,0%	858 874	46,1%	378 242	37,1%	38,1%	
Community and Social Services	138 247	24 892	18,0%	42 118	30,5%	67 010	48,5%	24 703	33,9%	70,5%	
Sport And Recreation	235 626	15 692	6,7%	57 519	24,4%	73 211	31,1%	75 978	46,3%	(24,3%)	
Public Safety	231 780	51 351	22,2%	45 365	19,6%	96 716	41,7%	57 856	41,8%	(21,6%)	
Housing	1 202 911	240 945	20,0%	365 879	30,4%	606 824	50,4%	212 741	35,7%	72,0%	
Health	55 890	3 763	6,7%	11 349	20,3%	15 112	27,0%	6 964	19,7%	63,0%	
Economic and Environmental Services	3 604 890	437 604	12,1%	757 821	21,0%	1 195 426	33,2%	632 861	27,1%	19,7%	
Planning and Development	280 769	12 801	4,6%	47 348	16,9%	60 149	21,4%	28 845	17,2%	64,1%	
Road Transport	3 013 970	353 476	11,7%	658 792	21,9%	1 012 268	33,6%	555 582	28,0%	18,6%	
Environmental Protection	310 151	71 328	23,0%	51 681	16,7%	123 008	39,7%	48 434	26,8%	6,7%	
Trading Services	6 052 141	662 025	10,9%	1 629 045	26,9%	2 291 070	37,9%	1 503 257	35,5%	8,4%	
Energy sources	1 228 075	257 735	21,0%	364 674	29,7%	622 409	50,7%	240 886	36,0%	51,4%	
Water Management	1 478 230	110 579	7,5%	296 976	20,1%	407 555	27,6%	344 264	39,0%	(13,7%)	
Waste Water Management	3 258 361	281 636	8,6%	940 428	28,9%	1 222 065	37,5%	861 556	33,0%	9,2%	
Waste Management	87 476	12 074	13,8%	26 968	30,8%	39 042	44,6%	56 552	76,7%	(52,3%)	
Other	77 484	14 788	19,1%	13 941	18,0%	28 729	37,1%	4 627	25,9%	201,3%	

Part 3: Cash Receipts and Payments

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Cash Flow from Operating Activities											
Receipts											
	65 088 044	19 343 314	29,7%	18 094 224	27,8%	37 437 538	57,5%	16 742 523	59,1%	8,1%	
Property rates	13 655 731	3 734 056	27,3%	3 588 664	26,3%	7 322 720	53,6%	3 178 515	53,3%	12,9%	
Service charges	33 822 077	8 833 147	26,1%	8 563 746	25,3%	17 396 892	51,4%	7 868 338	54,2%	8,8%	

Other revenue	5 648 650	2 550 609	45.2%	2 450 556	43.4%	5 001 164	88.5%	2 312 566	85.9%	6.0%
Transfers and Subsidies - Operational	7 117 374	3 819 667	53.7%	3 638 576	51.1%	7 458 242	104.8%	3 079 886	96.3%	18.1%
Transfers and Subsidies - Capital	4 066 817	26 824	7%	8 658	2%	35 482	9%	47 552	8.0%	(81.8%)
Interest	777 395	379 012	48.8%	(155 974)	(20.1%)	223 037	28.7%	255 665	61.2%	(161.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(58 202 800)	(15 682 018)	26.9%	(16 008 290)	27.5%	(31 690 308)	54.4%	(20 001 571)	55.3%	(20.0%)
Suppliers and employees	(58 202 800)	(15 682 018)	26.9%	(16 008 290)	27.5%	(31 690 308)	54.4%	(20 001 571)	55.3%	(20.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 885 244	3 661 296	53.2%	2 085 934	30.3%	5 747 230	83.5%	(3 259 048)	89.8%	(164.0%)
Cash Flow from Investing Activities										
Receipts	248 007	(4 521 262)	(1 823.0%)	444 119	179.1%	(4 077 143)	(1 644.0%)	(1 946 909)	(456.9%)	(122.8%)
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%	19	6%	57	1.9%	126	12.1%	(84.7%)
Decrease (Increase) in non-current investments	174 207	(4 521 300)	(2 595.4%)	444 100	254.9%	(4 077 201)	(2 340.4%)	(1 947 035)	(499.0%)	(122.8%)
Payments	(12 937 678)	(2 260 269)	17.5%	(3 062 040)	23.7%	(5 322 309)	41.1%	(2 517 843)	42.0%	21.6%
Capital assets	(12 937 678)	(2 260 269)	17.5%	(3 062 040)	23.7%	(5 322 309)	41.1%	(2 517 843)	42.0%	21.6%
Net Cash from/(used) Investing Activities	(12 689 670)	(6 781 532)	53.4%	(2 617 921)	20.6%	(9 399 452)	74.1%	(4 464 752)	73.9%	(41.4%)
Cash Flow from Financing Activities										
Receipts	5 022 041	2 879 653	57.3%	36 670	.7%	2 916 323	58.1%	1 528 898	21.3%	(97.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 000 000	2 800 000	56.0%	-	-	2 800 000	56.0%	1 500 000	20.6%	(100.0%)
Increase (decrease) in consumer deposits	22 041	79 653	361.4%	36 670	166.4%	116 323	527.7%	28 898	242.4%	26.9%
Payments	(1 139 343)	(129 481)	11.4%	(410 976)	36.1%	(540 457)	47.4%	79 481	(2.8%)	(617.1%)
Repayment of borrowing	(1 139 343)	(129 481)	11.4%	(410 976)	36.1%	(540 457)	47.4%	79 481	(2.8%)	(617.1%)
Net Cash from/(used) Financing Activities	3 882 699	2 750 173	70.8%	(374 306)	(9.6%)	2 375 867	61.2%	1 608 378	36.4%	(123.3%)
Net Increase/(Decrease) in cash held	(1 921 728)	(370 063)	19.3%	(906 292)	47.2%	(1 276 355)	66.4%	(6 115 422)	268.5%	(85.2%)
Cash/cash equivalents at the year begin:	15 968 628	-	-	13 876 268	86.9%	-	-	17 912 979	-	(22.5%)
Cash/cash equivalents at the year end:	14 046 900	(370 063)	(2.6%)	12 969 975	92.3%	12 969 975	92.3%	11 797 557	108.4%	9.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	589 474	22.5%	96 808	3.7%	63 708	2.4%	1 874 787	71.4%	2 624 777	29.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	891 965	52.0%	70 505	4.1%	56 039	3.3%	695 818	40.6%	1 714 327	19.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	808 259	35.6%	108 843	4.8%	69 840	3.1%	1 284 676	56.6%	2 271 619	25.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	299 717	27.6%	42 902	3.9%	34 972	3.2%	708 865	65.2%	1 086 457	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	119 246	19.8%	22 387	3.7%	15 656	2.6%	444 169	73.8%	601 459	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	145 059	14.8%	15 679	1.6%	(443)	-	822 065	83.7%	982 360	11.0%	-	-	-	-
Interest on Arrear Debtor Accounts	87 419	36.0%	39 361	16.2%	36 984	15.2%	79 088	32.6%	242 852	2.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(66 923)	10.7%	(42 562)	6.8%	(30 109)	4.8%	(483 566)	77.6%	(623 159)	(7.0%)	-	-	-	-
Total By Income Source	2 874 218	32.3%	353 923	4.0%	246 647	2.8%	5 425 902	61.0%	8 900 691	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	138 434	568.1%	24 610	101.0%	26 770	109.8%	(165 444)	(678.9%)	24 370	3%	-	-	-	-
Commercial	1 207 302	66.1%	70 242	3.8%	43 821	2.4%	503 900	27.6%	1 825 265	20.5%	-	-	-	-
Households	1 399 873	22.6%	236 485	3.8%	147 581	2.4%	4 422 952	71.3%	6 206 892	69.7%	-	-	-	-
Other	128 610	15.2%	22 586	2.7%	28 475	3.4%	664 494	78.7%	844 165	9.5%	-	-	-	-
Total By Customer Group	2 874 218	32.3%	353 923	4.0%	246 647	2.8%	5 425 902	61.0%	8 900 691	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	(17 359)	88.8%	(807)	4.1%	(1 366)	7.0%	(9)	-	(19 541)	30.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(44 524)	100.0%	-	-	-	-	-	-	(44 524)	69.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(61 883)	96.6%	(807)	1.3%	(1 366)	2.1%	(9)	-	(64 065)	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	620 244	150 735	24,3%	151 251	24,4%	301 986	48,7%	129 643	48,1%	16,7%
Exchange Revenue										
Service charges - Electricity	215 761	48 701	22,6%	48 289	22,4%	96 990	45,0%	43 865	44,3%	10,1%
Service charges - Water	46 445	8 263	17,8%	11 030	23,7%	19 293	41,5%	11 533	44,7%	(4,4%)
Service charges - Waste Water Management	34 752	8 982	25,8%	8 912	25,6%	17 894	51,5%	8 375	52,4%	6,4%
Service charges - Waste Management	43 083	11 060	25,7%	11 007	25,5%	22 067	51,2%	9 667	52,4%	13,9%
Sale of Goods and Rendering of Services	4 651	2 066	44,4%	456	9,8%	2 522	54,2%	558	49,2%	(18,3%)
Agency services	4 940	883	17,9%	1 325	26,8%	2 208	44,7%	1 097	50,6%	20,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 971	4 632	22,1%	5 095	24,3%	9 727	46,4%	4 185	62,4%	21,7%
Interest earned from Current and Non Current Assets	1 954	617	31,6%	560	28,7%	1 177	60,2%	382	48,2%	46,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 123	469	22,1%	686	32,3%	1 155	54,4%	472	45,6%	45,4%
Licence and permits	68	30	44,5%	17	25,2%	48	69,7%	17	61,7%	(,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 381	55	,7%	847	11,5%	902	12,2%	789	12,1%	7,4%
Non-Exchange Revenue										
Property rates	55 068	20 414	37,1%	12 419	22,6%	32 833	59,6%	11 367	56,2%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 328	604	5,8%	421	4,1%	1 025	9,9%	578	9,9%	(27,0%)
Licences or permits	1 168	497	42,6%	238	20,3%	735	62,9%	319	53,4%	(25,5%)
Transfer and subsidies - Operational	125 959	41 131	32,7%	47 548	37,7%	88 679	70,4%	33 325	67,7%	42,7%
Interest	4 177	1 080	25,9%	1 147	27,5%	2 227	53,3%	1 003	57,4%	14,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 990	1 229	24,6%	1 216	24,4%	2 445	49,0%	1 169	48,6%	4,0%
Gains on disposal of Assets	492	21	4,3%	36	7,3%	57	11,5%	943	233,5%	(96,2%)
Other Gains	35 933	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	580 111	111 306	19,2%	124 805	21,5%	236 111	40,7%	103 128	38,7%	21,0%
Employee related costs	204 241	43 195	21,1%	56 023	27,4%	99 218	48,6%	49 981	46,7%	12,1%
Remuneration of councillors	8 693	1 941	22,3%	2 039	23,5%	3 980	45,8%	2 233	50,3%	(8,7%)
Bulk purchases - electricity	165 056	49 860	30,2%	38 934	23,6%	88 794	53,8%	31 520	57,9%	23,5%
Inventory consumed	35 851	4 913	13,7%	16 570	46,2%	21 483	59,9%	5 683	36,3%	191,6%
Debt impairment	47 271	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 483	-	-	-	-	-	-	-	-	-
Interest	19 265	380	2,0%	813	4,2%	1 193	6,2%	956	8,8%	(14,9%)
Contracted services	17 804	1 816	10,2%	1 399	7,9%	3 215	18,1%	2 331	24,2%	(40,0%)
Transfers and subsidies	2 312	419	18,1%	879	38,0%	1 298	56,2%	427	37,9%	106,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	46 989	8 760	18,6%	8 147	17,3%	16 907	36,0%	9 998	37,2%	(18,5%)
Losses on disposal of Assets	145	-	-	-	-	-	-	-	-	-
Other Losses	1	22	2 190,0%	-	-	22	2 190,0%	-	-	-
Surplus/(Deficit)	40 134	39 430	-	26 445	-	65 875	-	26 515	-	-
Transfers and subsidies - capital (monetary allocations)	45 530	7 910	17,4%	7 552	16,6%	15 462	34,0%	20 710	63,3%	(63,5%)
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 664	47 339	-	33 997	-	81 337	-	47 226	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131 664	47 339	-	33 997	-	81 337	-	47 226	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131 664	47 339	-	33 997	-	81 337	-	47 226	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	131 664	47 339	-	33 997	-	81 337	-	47 226	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	47 231	8 987	19,0%	7 564	16,0%	16 551	35,0%	21 588	58,9%	(65,0%)
National Government	41 769	7 910	18,9%	7 417	17,8%	15 326	36,7%	6 950	39,1%	6,7%
Provincial Government	3 762	-	-	135	3,6%	135	3,6%	13 761	86,8%	(99,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 530	7 910	17,4%	7 552	16,6%	15 462	34,0%	20 710	63,3%	(63,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 701	1 078	63,4%	12	,7%	1 090	64,1%	878	18,4%	(98,6%)
Capital Expenditure Functional	93 231	8 987	9,6%	7 564	8,1%	16 551	17,8%	21 588	58,9%	(65,0%)
Municipal governance and administration	1 043	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 043	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	153	-	-	-	-	-	-	992	73,0%	(100,0%)
Community and Social Services	153	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	992	73,0%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 810	2 799	16,6%	4 794	28,5%	7 592	45,2%	14 621	63,8%	(67,2%)
Planning and Development	15	-	-	-	-	-	-	-	-	-
Road Transport	16 795	2 799	16,7%	4 794	28,5%	7 592	45,2%	14 621	64,0%	(67,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	75 224	6 189	8,2%	2 771	3,7%	8 959	11,9%	5 975	48,5%	(53,6%)
Energy sources	50 441	580	1,2%	(76)	(,2%)	505	1,0%	246	9,3%	(130,8%)
Water Management	16 301	2 594	15,9%	535	3,3%	3 129	19,2%	-	27,1%	(100,0%)
Waste Water Management	4 448	-	-	956	21,5%	956	21,5%	1 245	48,8%	(23,2%)
Waste Management	4 034	3 014	74,7%	1 355	33,6%	4 369	108,3%	4 484	73,7%	(69,8%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	568 604	153 885	27,1%	148 724	26,2%	302 609	53,2%	159 817	60,7%	(6,9%)
Property rates	49 591	13 873	28,0%	11 931	24,1%	25 804	52,0%	12 639	65,5%	(5,6%)
Service charges	306 311	66 949	21,9%	69 057	22,5%	136 006	44,4%	68 582	47,4%	,7%

Other revenue	22 807	(12 588)	(55.2%)	5 116	22.4%	(7 472)	(32.8%)	16 863	71.2%	(69.7%)
Transfers and Subsidies - Operational	125 959	44 784	35.6%	45 494	36.1%	90 278	71.7%	30 916	66.5%	47.2%
Transfers and Subsidies - Capital	45 530	40 915	89.9%	16 752	36.8%	57 666	126.7%	30 288	127.2%	(44.7%)
Interest	18 405	(49)	(.3%)	375	2.0%	326	1.8%	530	13.1%	(29.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(497 176)	(191 438)	38.5%	(208 935)	42.0%	(400 374)	80.5%	(188 579)	91.9%	10.8%
Suppliers and employees	(493 005)	(191 438)	38.8%	(208 935)	42.4%	(400 374)	81.2%	(188 579)	92.5%	10.8%
Finance charges	(2 186)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 984)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 428	(37 554)	(52.6%)	(60 211)	(84.3%)	(97 765)	(136.9%)	(28 762)	(115.5%)	109.3%
Cash Flow from Investing Activities										
Receipts	3 860	-	-	0	-	0	-	0	.2%	872.7%
Proceeds on disposal of PPE	3 860	-	-	0	-	0	-	0	.2%	872.7%
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%	(9 366)	19.8%	(38 651)	81.8%	(23 948)	104.5%	(60.9%)
Capital assets	(47 231)	(29 285)	62.0%	(9 366)	19.8%	(38 651)	81.8%	(23 948)	104.5%	(60.9%)
Net Cash from/(used) Investing Activities	(43 371)	(29 285)	67.5%	(9 366)	21.6%	(38 651)	89.1%	(23 948)	110.6%	(60.9%)
Cash Flow from Financing Activities										
Receipts	-	19	-	(25)	-	(7)	-	7	-	(438.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19	-	(25)	-	(7)	-	7	-	(438.5%)
Payments	(1 709)	-	-	(693)	40.5%	(693)	40.5%	(693)	90.5%	-
Repayment of borrowing	(1 709)	-	-	(693)	40.5%	(693)	40.5%	(693)	90.5%	-
Net Cash from/(used) Financing Activities	(1 709)	19	(1.1%)	(718)	42.0%	(699)	40.9%	(685)	89.5%	4.8%
Net Increase/(Decrease) in cash held	26 348	(66 820)	(253.6%)	(70 295)	(266.8%)	(137 115)	(520.4%)	(53 395)	(508.5%)	31.7%
Cash/cash equivalents at the year begin:	(18 437)	14 373	(78.0%)	(52 447)	284.5%	14 373	(78.0%)	(84 383)	3.9%	(37.8%)
Cash/cash equivalents at the year end:	7 911	(52 447)	(663.0%)	(122 742)	(1 551.6%)	(122 742)	(1 551.6%)	(137 778)	(152.3%)	(10.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 833	7.0%	3 106	5.7%	1 793	3.3%	45 830	84.0%	54 561	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 143	36.4%	5 044	18.1%	1 776	6.4%	10 880	39.1%	27 843	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 929	11.4%	1 699	4.9%	1 090	3.2%	27 770	80.5%	34 488	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 626	6.5%	2 604	4.9%	2 083	3.7%	47 656	85.1%	55 969	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 337	7.2%	2 955	4.9%	2 275	3.8%	51 025	84.2%	60 591	21.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	133	8.8%	186	12.3%	41	2.7%	1 153	76.2%	1 512	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 193	4.2%	2 181	4.1%	1 999	3.8%	46 253	87.9%	52 627	18.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 196)	1 674.2%	23	(6.2%)	17	(4.6%)	5 786	(1 563.4%)	(370)	(.1%)	-	-	-	-
Total By Income Source	21 997	7.7%	17 798	6.2%	11 074	3.9%	236 352	82.3%	287 221	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 192	14.9%	1 219	15.3%	224	2.8%	5 352	67.0%	7 987	2.8%	-	-	-	-
Commercial	7 445	39.3%	3 580	18.9%	912	4.8%	6 999	37.0%	18 936	6.6%	-	-	-	-
Households	11 425	5.1%	11 112	5.0%	8 465	3.8%	191 469	86.1%	222 470	77.5%	-	-	-	-
Other	1 935	5.1%	1 888	5.0%	1 473	3.9%	32 532	86.0%	37 828	13.2%	-	-	-	-
Total By Customer Group	21 997	7.7%	17 798	6.2%	11 074	3.9%	236 352	82.3%	287 221	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 946	17.4%	11	-	-	-	70 729	82.5%	85 686	91.3%
Bulk Water	1 201	100.0%	-	-	-	-	-	-	1 201	1.3%
PAYE deductions	3 412	100.0%	-	-	-	-	-	-	3 412	3.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 789	100.0%	-	-	-	-	-	-	2 789	3.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	537	67.6%	180	22.6%	-	-	78	9.8%	795	.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 887	24.4%	190	.2%	-	-	70 807	75.4%	93 884	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26							2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	514 610	138 578	26,9%	135 383	26,3%	273 962	53,2%	116 001	53,4%	16,7%
Exchange Revenue										
Service charges - Electricity	168 694	45 378	26,9%	39 045	23,1%	84 423	50,0%	33 043	53,6%	18,2%
Service charges - Water	34 221	7 676	22,4%	8 847	25,9%	16 523	48,3%	8 544	45,0%	3,5%
Service charges - Waste Water Management	15 309	4 252	27,8%	3 986	26,0%	8 238	53,8%	3 680	48,2%	8,3%
Service charges - Waste Management	14 318	3 834	26,8%	3 656	25,5%	7 490	52,3%	3 456	48,0%	5,8%
Sale of Goods and Rendering of Services	4 781	1 599	33,4%	1 819	38,1%	3 418	71,5%	2 156	68,9%	(15,6%)
Agency services	4 171	1 166	28,0%	1 125	27,0%	2 291	54,9%	813	41,2%	38,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 265	1 719	23,7%	1 559	21,5%	3 278	45,1%	1 688	50,0%	(7,6%)
Interest earned from Current and Non Current Assets	7 788	2 835	36,4%	2 833	36,4%	5 668	72,8%	2 161	35,1%	31,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	781	287	36,7%	190	24,4%	477	61,1%	217	48,6%	(12,2%)
Licence and permits	2	0	9,9%	1	32,9%	1	42,8%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	411	350	85,3%	355	86,5%	705	171,8%	455	96,5%	(21,9%)
Non-Exchange Revenue										
Property rates	76 578	24 217	31,6%	18 944	24,7%	43 160	56,4%	16 492	54,9%	14,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	45 587	9 666	21,2%	13 770	30,2%	23 436	51,4%	2 726	13,3%	405,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 882	33 362	30,4%	37 131	33,8%	70 492	64,2%	37 354	76,6%	(6,6%)
Interest	4 743	1 105	23,3%	997	21,0%	2 102	44,3%	1 044	49,1%	(4,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 431	1 132	20,9%	1 112	20,5%	2 244	41,3%	2 172	94,7%	(48,8%)
Gains on disposal of Assets	400	-	-	15	3,7%	15	3,7%	-	-	(100,0%)
Other Gains	14 248	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	514 020	111 740	21,7%	116 184	22,6%	227 925	44,3%	115 235	48,5%	,8%
Employee related costs	164 632	34 851	21,2%	44 145	26,8%	78 996	48,0%	39 383	47,3%	12,1%
Remuneration of councillors	6 831	1 615	23,6%	1 547	22,7%	3 163	46,3%	1 815	50,4%	(14,8%)
Bulk purchases - electricity	141 209	37 402	26,5%	20 885	14,8%	58 287	41,3%	24 708	50,9%	(15,5%)
Inventory consumed	14 186	2 855	20,1%	4 524	31,9%	7 380	52,0%	3 096	46,8%	46,2%
Debt impairment	52 790	13 204	25,0%	13 207	25,0%	26 410	50,0%	13 522	50,0%	(2,3%)
Depreciation and amortisation	33 534	7 507	22,4%	7 507	22,4%	15 014	44,8%	7 858	50,0%	(4,5%)
Interest	12 415	2 716	21,9%	2 760	22,2%	5 476	44,1%	3 027	49,7%	(8,8%)
Contracted services	45 175	4 510	10,0%	11 895	26,3%	16 405	36,3%	13 192	68,0%	(9,8%)
Transfers and subsidies	750	6	,7%	-	-	6	,7%	6	4,9%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	40 037	7 074	17,7%	9 715	24,3%	16 789	41,9%	8 627	37,7%	12,6%
Losses on disposal of Assets	400	-	-	-	-	-	-	-	-	-
Other Losses	2 060	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	590	26 838	-	19 199	-	46 037	-	766	-	-
Transfers and subsidies - capital (monetary allocations)	39 848	584	1,5%	10 939	27,5%	11 522	28,9%	4 772	13,2%	129,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 438	27 422	-	30 138	-	57 560	-	5 538	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 438	27 422	-	30 138	-	57 560	-	5 538	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 438	27 422	-	30 138	-	57 560	-	5 538	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 438	27 422	-	30 138	-	57 560	-	5 538	-	-

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		78 459	2 008	2,6%	11 762	15,0%	13 770	17,6%	5 192	10,7%	126,5%	
National Government		29 014	1 196	4,1%	8 373	28,9%	9 568	33,0%	4 772	16,2%	75,4%	
Provincial Government		10 834	584	5,4%	1 289	11,9%	1 873	17,3%	-	1,9%	(100,0%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		39 848	1 779	4,5%	9 662	24,2%	11 441	28,7%	4 772	13,2%	102,4%	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		38 611	229	,6%	2 100	5,4%	2 329	6,0%	420	3,0%	400,1%	
Capital Expenditure Functional		78 459	2 008	2,6%	11 762	15,0%	13 770	17,6%	5 192	10,7%	126,5%	
Municipal governance and administration		990	13	1,3%	17	1,7%	30	3,0%	265	18,0%	(93,5%)	
Executive and Council		30	11	37,6%	-	-	11	37,6%	-	-	-	
Finance and administration		960	2	,2%	17	1,8%	19	2,0%	265	18,0%	(93,5%)	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		23 923	733	3,1%	4 374	18,3%	5 107	21,3%	-	-	(100,0%)	
Community and Social Services		15 456	534	3,5%	3 610	23,4%	4 143	26,8%	-	-	(100,0%)	
Sport And Recreation		1 200	-	-	-	-	-	-	-	-	-	
Public Safety		2 750	200	7,3%	224	8,2%	424	15,4%	-	-	(100,0%)	
Housing		4 517	-	-	540	12,0%	540	12,0%	-	-	(100,0%)	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		11 711	666	5,7%	4 027	34,4%	4 693	40,1%	-	-	(100,0%)	
Planning and Development		5 711	666	11,7%	4 027	70,5%	4 693	82,2%	-	-	(100,0%)	
Road Transport		6 000	-	-	-	-	-	-	-	-	-	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		41 835	596	1,4%	3 344	8,0%	3 940	9,4%	4 927	13,9%	(32,1%)	
Energy sources		7 450	-	-	-	-	-	-	(1 301)	-	(100,0%)	
Water Management		18 775	584	3,1%	63	,3%	646	3,4%	128	2,7%	(51,3%)	
Waste Water Management		1 625	12	,8%	2 580	159,4%	2 603	160,2%	6 100	35,9%	(57,5%)	
Waste Management		13 986	-	-	691	4,9%	691	4,9%	-	-	(100,0%)	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	Statement of Cash Receipts and Payments										
	2025/26							2024/25			
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 Q2 of 2025/26	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities	Receipts										
	469 981	179 217	38,1%	153 194	32,6%	332 411	70,7%	151 637	72,2%	1,0%	
	Property rates	70 140	16 586	23,6%	16 063	22,9%	32 650	46,5%	16 321	49,4%	(1,6%)
	Service charges	224 312	76 063	33,9%	65 852	29,4%	141 915	63,3%	60 956	65,0%	8,0%

Other revenue	13 672	31 704	231.9%	18 466	135.1%	50 170	367.0%	18 371	285.0%	5%
Transfers and Subsidies - Operational	108 060	38 649	35.8%	28 446	26.3%	67 095	62.1%	30 601	73.2%	(7.0%)
Transfers and Subsidies - Capital	41 937	12 182	29.0%	20 560	49.0%	32 742	78.1%	22 105	65.0%	(7.0%)
Interest	11 861	4 033	34.0%	3 805	32.1%	7 838	66.1%	3 283	195.0%	15.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(422 508)	(71 466)	16.9%	(115 397)	27.3%	(186 864)	44.2%	(54 945)	30.2%	110.0%
Suppliers and employees	(422 753)	(71 466)	16.9%	(115 397)	27.3%	(186 864)	44.2%	(54 945)	30.2%	110.0%
Finance charges	(84)	-	-	-	-	-	-	-	-	-
Transfers and grants	330	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 473	107 751	227.0%	37 796	79.6%	145 547	306.6%	96 692	270.9%	(60.9%)
Cash Flow from Investing Activities										
Receipts	-	(633)	-	(967)	-	(1 601)	-	222	-	(536.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(633)	-	(967)	-	(1 601)	-	222	-	(536.6%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(78 459)	(2 576)	3.3%	(13 445)	17.1%	(16 021)	20.4%	(14 793)	29.1%	(9.1%)
Capital assets	(78 459)	(2 576)	3.3%	(13 445)	17.1%	(16 021)	20.4%	(14 793)	29.1%	(9.1%)
Net Cash from/(used) Investing Activities	(78 459)	(3 210)	4.1%	(14 412)	18.4%	(17 622)	22.5%	(14 572)	28.4%	(1.1%)
Cash Flow from Financing Activities										
Receipts	-	67	-	32	-	99	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	67	-	32	-	99	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	67	-	32	-	99	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(30 986)	104 608	(337.6%)	23 416	(75.6%)	128 024	(413.2%)	82 120	(3 521.7%)	(71.5%)
Cash/cash equivalents at the year begin:	62 756	104 616	166.7%	209 206	333.4%	104 616	166.7%	160 599	(2 311.0%)	30.3%
Cash/cash equivalents at the year end:	31 770	209 206	656.5%	232 622	732.2%	232 622	732.2%	242 719	(3 117.4%)	(4.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 024	13.3%	1 559	6.9%	813	3.6%	17 317	76.2%	22 713	16.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 402	38.7%	3 060	14.1%	828	3.8%	9 400	43.3%	21 690	16.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 328	12.7%	2 261	5.4%	1 395	3.3%	33 026	78.6%	42 010	31.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 466	8.9%	866	5.2%	606	3.7%	13 565	82.2%	16 503	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 494	12.9%	790	6.8%	548	4.7%	8 726	75.5%	11 558	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	90	100.0%	90	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	551	2.4%	797	3.5%	836	3.7%	20 459	90.4%	22 644	16.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 790)	126.3%	56	(1.9%)	65	(2.2%)	669	(22.3%)	(3 000)	(2.2%)	-	-	-	-
Total By Income Source	16 474	12.3%	9 389	7.0%	5 092	3.8%	103 253	76.9%	134 208	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	288	3.6%	1 154	14.4%	364	4.5%	6 210	77.5%	8 017	6.0%	-	-	-	-
Commercial	5 908	21.8%	2 589	9.6%	987	3.7%	17 562	64.9%	27 046	20.2%	-	-	-	-
Households	10 278	10.4%	5 647	5.7%	3 740	3.8%	79 480	80.2%	99 145	73.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 474	12.3%	9 389	7.0%	5 092	3.8%	103 253	76.9%	134 208	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5 194	100.0%	5 194	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	5 194	100.0%	5 194	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	649 658	180 364	27,8%	163 401	25,2%	343 766	52,9%	147 491	54,2%	10,8%
Exchange Revenue										
Service charges - Electricity	211 597	51 773	24,5%	52 045	24,6%	103 818	49,1%	41 658	60,3%	24,9%
Service charges - Water	50 177	11 060	22,0%	13 306	26,5%	24 367	48,6%	13 159	51,4%	1,1%
Service charges - Waste Water Management	19 762	4 804	24,3%	4 825	24,4%	9 629	48,7%	4 587	49,9%	5,2%
Service charges - Waste Management	47 323	11 759	24,8%	12 082	25,5%	23 842	50,4%	11 180	48,5%	8,1%
Sale of Goods and Rendering of Services	10 020	2 463	24,6%	3 026	30,2%	5 489	54,8%	3 205	53,4%	(5,6%)
Agency services	5 180	1 040	20,1%	948	18,3%	1 988	38,4%	1 081	46,9%	(12,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 382	863	11,7%	986	13,4%	1 849	25,0%	1 696	52,5%	(41,9%)
Interest earned from Current and Non Current Assets	24 450	5 153	21,1%	4 855	19,9%	10 009	40,9%	5 180	52,5%	(6,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 986	201	10,1%	872	43,9%	1 073	54,0%	893	58,4%	(2,4%)
Licence and permits	21	0	1,7%	13	62,4%	13	64,1%	2	8,5%	886,9%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 715	1 508	87,9%	895	52,2%	2 402	140,1%	241	33,8%	270,6%
Non-Exchange Revenue										
Property rates	127 126	38 634	30,4%	29 598	23,3%	68 232	53,7%	27 214	53,6%	8,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 812	5 508	24,1%	5 484	24,0%	10 992	48,2%	5 411	51,6%	1,4%
Licences or permits	10	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	101 109	40 688	40,2%	30 603	30,3%	71 291	70,5%	28 137	54,2%	8,8%
Interest	4 298	643	14,9%	747	17,4%	1 389	32,3%	1 014	52,3%	(26,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 626	2 970	25,5%	2 897	24,9%	5 866	50,5%	2 834	51,9%	2,2%
Gains on disposal of Assets	-	1 297	-	219	-	1 515	-	-	-	(100,0%)
Other Gains	3 064	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	663 115	140 494	21,2%	157 379	23,7%	297 873	44,9%	144 999	44,6%	8,5%
Employee related costs	214 065	45 795	21,4%	56 555	26,4%	102 350	47,8%	53 780	48,1%	5,2%
Remuneration of councillors	8 012	1 869	23,3%	1 887	23,6%	3 756	46,9%	2 152	51,8%	(12,3%)
Bulk purchases - electricity	188 520	41 691	22,1%	43 000	22,8%	84 691	44,9%	37 373	52,4%	15,1%
Inventory consumed	28 351	4 071	14,4%	6 335	22,3%	10 405	36,7%	6 351	39,6%	(3,3%)
Debt impairment	45 494	11 374	25,0%	11 374	25,0%	22 747	50,0%	8 091	50,0%	40,6%
Depreciation and amortisation	29 637	7 409	25,0%	7 409	25,0%	14 818	50,0%	7 543	50,0%	(1,8%)
Interest	30 875	4 250	13,8%	4 250	13,8%	8 499	27,5%	4 298	26,7%	(1,1%)
Contracted services	53 229	12 028	22,6%	10 070	18,9%	22 098	41,5%	11 938	24,8%	(15,6%)
Transfers and subsidies	10 744	2 668	24,8%	3 838	35,7%	6 506	60,6%	3 296	60,0%	16,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	51 118	9 340	18,3%	12 662	24,8%	22 002	43,0%	10 175	39,6%	24,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	3 069	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 456)	39 871	-	6 022	-	45 893	-	2 493	-	-
Transfers and subsidies - capital (monetary allocations)	27 012	4 538	16,8%	7 063	26,1%	11 602	42,9%	9 647	63,8%	(26,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 556	44 409	-	13 085	-	57 494	-	12 140	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 556	44 409	-	13 085	-	57 494	-	12 140	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 556	44 409	-	13 085	-	57 494	-	12 140	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 556	44 409	-	13 085	-	57 494	-	12 140	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	96 547	11 134	11,5%	15 603	16,2%	26 736	27,7%	18 548	33,6%	(15,9%)
National Government	22 927	1 814	7,9%	6 560	28,6%	8 374	36,5%	9 639	66,6%	(31,9%)
Provincial Government	4 085	2 656	65,0%	503	12,3%	3 159	77,3%	8	2,9%	6 105,7%
District Municipality	-	-	-	-	-	-	-	23	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 012	4 470	16,5%	7 063	26,1%	11 533	42,7%	9 670	63,9%	(27,0%)
Borrowing	34 300	2 402	7,0%	3 007	8,8%	5 409	15,8%	5 381	24,4%	(44,1%)
Internally generated funds	35 235	4 262	12,1%	5 533	15,7%	9 794	27,8%	3 498	15,7%	58,2%
Capital Expenditure Functional	96 547	11 134	11,5%	15 603	16,2%	26 736	27,7%	18 548	33,6%	(15,9%)
Municipal governance and administration	9 140	3 231	35,4%	2 568	28,1%	5 799	63,5%	682	34,1%	276,6%
Executive and Council	-	-	-	-	-	-	-	13	51,1%	(100,0%)
Finance and administration	9 140	3 231	35,4%	2 568	28,1%	5 799	63,5%	668	33,8%	284,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 265	138	1,3%	615	6,0%	753	7,3%	1 551	29,4%	(60,3%)
Community and Social Services	1 367	-	-	64	4,7%	64	4,7%	69	15,6%	(7,3%)
Sport And Recreation	7 869	25	,3%	459	5,8%	484	6,2%	366	10,0%	25,5%
Public Safety	1 030	113	11,0%	92	8,9%	205	19,9%	513	78,7%	(82,0%)
Housing	-	-	-	-	-	-	-	603	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 550	803	9,4%	1 263	14,8%	2 066	24,2%	2 085	15,8%	(39,4%)
Planning and Development	800	456	57,0%	299	37,4%	755	94,4%	197	4,5%	51,9%
Road Transport	7 750	347	4,5%	964	12,4%	1 311	16,9%	1 889	21,6%	(48,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	68 592	6 961	10,1%	11 156	16,3%	18 117	26,4%	14 230	38,5%	(21,6%)
Energy sources	17 507	1 998	11,4%	4 066	23,2%	6 064	34,6%	1 725	6,9%	135,7%
Water Management	34 506	2 284	6,6%	4 801	13,9%	7 085	20,5%	5 915	71,5%	(18,8%)
Waste Water Management	15 580	2 679	17,2%	1 837	11,8%	4 516	29,0%	6 185	70,3%	(70,3%)
Waste Management	1 000	-	-	452	45,2%	452	45,2%	405	24,6%	11,6%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	621 901	185 438	29,8%	167 773	27,0%	353 211	56,8%	156 276	56,1%	7,4%
Property rates	121 170	25 947	21,4%	28 134	23,2%	54 081	44,6%	25 623	41,7%	9,8%
Service charges	320 386	81 016	25,3%	83 698	26,1%	164 715	51,4%	77 862	56,6%	7,5%

Other revenue	23 608	25 425	107.7%	14 337	60.7%	39 762	168.4%	14 878	154.9%	(3.6%)
Transfers and Subsidies - Operational	99 765	35 584	35.7%	28 033	28.1%	63 617	63.8%	23 341	48.8%	20.1%
Transfers and Subsidies - Capital	28 356	12 860	45.4%	8 862	31.3%	21 722	76.6%	8 150	61.8%	8.7%
Interest	28 616	4 606	16.1%	4 709	16.5%	9 315	32.6%	6 422	52.3%	(26.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(568 458)	(202 224)	35.6%	(213 208)	37.5%	(415 431)	73.1%	(203 149)	72.5%	5.0%
Suppliers and employees	(543 295)	(202 224)	37.2%	(213 184)	39.2%	(415 408)	76.5%	(203 149)	76.0%	4.9%
Finance charges	(14 618)	-	-	(23)	2%	(23)	2%	-	-	(100.0%)
Transfers and grants	(10 544)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 444	(16 786)	(31.4%)	(45 434)	(85.0%)	(62 220)	(116.4%)	(46 873)	(89.5%)	(3.1%)
Cash Flow from Investing Activities										
Receipts	7 439	1 363	18.3%	1 037	13.9%	2 401	32.3%	1 484	5.3%	(30.1%)
Proceeds on disposal of PPE	-	1 494	-	2	-	1 495	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	7 439	(130)	(1.7%)	1 035	13.9%	905	12.2%	1 484	6.0%	(30.2%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(96 547)	(13 128)	13.6%	(18 438)	19.1%	(31 566)	32.7%	(21 115)	49.6%	(12.7%)
Capital assets	(96 547)	(13 128)	13.6%	(18 438)	19.1%	(31 566)	32.7%	(21 115)	49.6%	(12.7%)
Net Cash from/(used) Investing Activities	(89 108)	(11 765)	13.2%	(17 401)	19.5%	(29 166)	32.7%	(19 632)	55.2%	(11.4%)
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%	(62 835)	301.7%	(91 386)	438.8%	(66 504)	(28 030.2%)	(5.5%)
Cash/cash equivalents at the year begin:	184 406	223 240	121.1%	192 942	104.6%	223 240	121.1%	172 822	122.6%	11.6%
Cash/cash equivalents at the year end:	163 578	192 942	118.0%	130 107	79.5%	130 107	79.5%	106 318	67.2%	22.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 484	27.9%	2 088	10.6%	1 136	5.8%	10 981	55.8%	19 689	16.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 125	56.9%	2 303	14.4%	651	4.1%	3 945	24.6%	16 023	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 521	22.9%	2 960	7.1%	1 265	3.0%	27 842	66.9%	41 588	34.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 864	18.2%	949	9.2%	577	5.6%	6 872	67.0%	10 263	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 840	20.6%	2 160	9.2%	1 293	5.5%	15 170	64.7%	23 463	19.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(153)	100.0%	-	-	-	-	-	-	(153)	(.1%)	-	-	-	-
Interest on Arrear Debtor Accounts	654	5.7%	752	6.6%	554	4.9%	9 446	82.8%	11 406	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 598)	220.5%	810	(31.9%)	37	(1.5%)	2 212	(87.1%)	(2 539)	(2.1%)	-	-	-	-
Total By Income Source	25 735	21.5%	12 022	10.0%	5 513	4.6%	76 469	63.9%	119 739	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	632	5.1%	1 007	8.1%	568	4.6%	10 170	82.2%	12 377	10.3%	-	-	-	-
Commercial	8 624	33.3%	3 079	11.9%	759	2.9%	13 424	51.9%	25 887	21.6%	-	-	-	-
Households	15 724	20.0%	7 915	10.1%	4 166	5.3%	50 682	64.6%	78 488	65.5%	-	-	-	-
Other	755	25.3%	20	.7%	20	.7%	2 193	73.4%	2 987	2.5%	-	-	-	-
Total By Customer Group	25 735	21.5%	12 022	10.0%	5 513	4.6%	76 469	63.9%	119 739	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 889 743	444 905	23,5%	506 974	26,8%	951 879	50,4%	412 861	48,5%	22,8%
Exchange Revenue										
Service charges - Electricity	653 809	138 390	21,2%	175 584	26,9%	313 975	48,0%	134 354	46,0%	30,7%
Service charges - Water	199 665	32 667	16,4%	69 638	34,9%	102 305	51,2%	50 321	43,9%	38,4%
Service charges - Waste Water Management	110 365	27 008	24,5%	27 140	24,6%	54 148	49,1%	24 661	49,9%	10,1%
Service charges - Waste Management	102 029	25 313	24,8%	25 582	25,1%	50 895	49,9%	23 973	52,7%	6,7%
Sale of Goods and Rendering of Services	71 302	2 330	3,3%	8 443	11,8%	10 773	15,1%	2 890	9,7%	192,1%
Agency services	11 580	2 670	23,1%	2 612	22,6%	5 281	45,6%	2 763	48,8%	(5,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 346	3 191	22,2%	3 443	24,0%	6 634	46,2%	3 106	46,7%	10,8%
Interest earned from Current and Non Current Assets	74 022	18 139	24,5%	19 342	26,1%	37 481	50,6%	19 863	54,3%	(2,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 839	4 046	24,0%	5 560	33,0%	9 606	57,0%	4 088	53,3%	36,0%
Licence and permits	1 698	334	19,7%	304	17,9%	638	37,6%	289	38,5%	5,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 319	2 589	27,8%	3 718	39,9%	6 306	67,7%	3 000	64,2%	23,9%
Non-Exchange Revenue										
Property rates	382 404	105 262	27,5%	93 164	24,4%	198 427	51,9%	86 042	51,9%	8,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 898	4 041	14,5%	6 452	23,1%	10 494	37,6%	(2 996)	(,3%)	(315,4%)
Licences or permits	5	0	7,9%	1	9,9%	1	17,9%	1	30,7%	(24,1%)
Transfer and subsidies - Operational	166 153	66 503	40,0%	54 802	33,0%	121 305	73,0%	50 803	70,2%	7,9%
Interest	9 649	2 205	22,8%	2 102	21,8%	4 306	44,6%	2 169	66,0%	(3,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	38 659	10 217	26,4%	9 086	23,5%	19 303	49,9%	7 534	44,7%	20,6%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 943 259	403 101	20,7%	463 994	23,9%	867 095	44,6%	379 833	41,9%	22,2%
Employee related costs	603 330	139 911	23,2%	140 831	23,3%	280 742	46,5%	129 242	45,7%	9,0%
Remuneration of councillors	17 063	3 526	20,7%	3 514	20,6%	7 040	41,3%	4 071	46,2%	(13,7%)
Bulk purchases - electricity	545 740	114 714	21,0%	146 834	26,9%	261 548	47,9%	97 635	45,7%	50,4%
Inventory consumed	145 111	29 493	20,3%	26 746	18,4%	56 238	38,8%	27 657	36,8%	(3,3%)
Debt impairment	10 153	16 430	161,8%	14 583	143,6%	31 012	305,4%	4 965	113,1%	193,7%
Depreciation and amortisation	194 581	45 127	23,2%	45 156	23,2%	90 283	46,4%	43 631	44,6%	3,5%
Interest	15 815	3 954	25,0%	3 954	25,0%	7 908	50,0%	4 882	50,0%	(19,0%)
Contracted services	237 615	18 646	7,8%	38 273	16,1%	56 918	24,0%	37 522	23,2%	2,0%
Transfers and subsidies	1 568	342	21,8%	98	6,2%	439	28,0%	10	16,1%	906,1%
Irrecoverable debts written off	31 147	3 948	12,7%	8 556	27,5%	12 504	40,1%	1 970	16,9%	334,2%
Operational costs	117 150	26 579	22,7%	29 657	25,3%	56 236	48,0%	24 253	48,7%	22,3%
Losses on disposal of Assets	-	22	-	16	-	38	-	78	-	(79,2%)
Other Losses	23 984	411	1,7%	5 778	24,1%	6 189	25,8%	3 917	79,8%	47,5%
Surplus/(Deficit)	(53 516)	41 804	-	42 980	-	84 784	-	33 028	-	-
Transfers and subsidies - capital (monetary allocations)	76 888	4 713	6,1%	7 186	9,3%	11 899	15,5%	12 960	19,5%	(44,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	570	-	570	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	23 372	46 517	-	50 736	-	97 253	-	45 988	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 372	46 517	-	50 736	-	97 253	-	45 988	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 372	46 517	-	50 736	-	97 253	-	45 988	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 372	46 517	-	50 736	-	97 253	-	45 988	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	361 462	18 599	5,1%	32 569	9,0%	51 168	14,2%	68 473	26,4%	(52,4%)
National Government	21 944	3 736	17,0%	5 598	25,5%	9 334	42,5%	6 870	21,2%	(18,5%)
Provincial Government	54 943	478	,9%	864	1,6%	1 342	2,4%	5 122	15,0%	(83,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 888	4 213	5,5%	6 462	8,4%	10 676	13,9%	11 992	18,1%	(46,1%)
Borrowing	1 021	-	-	317	31,1%	317	31,1%	-	-	(100,0%)
Internally generated funds	283 553	14 386	5,1%	25 789	9,1%	40 175	14,2%	56 481	29,4%	(54,3%)
Capital Expenditure Functional	361 462	18 599	5,1%	33 139	9,2%	51 738	14,3%	68 473	26,4%	(51,6%)
Municipal governance and administration	87 322	1 435	1,6%	5 478	6,3%	6 913	7,9%	3 507	13,0%	56,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	87 322	1 435	1,6%	5 478	6,3%	6 913	7,9%	3 507	13,0%	56,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 216	923	6,1%	2 122	13,9%	3 045	20,0%	2 745	23,2%	(22,7%)
Community and Social Services	2 490	401	16,1%	428	17,2%	829	33,3%	343	9,6%	24,5%
Sport And Recreation	7 597	449	5,9%	1 142	15,0%	1 591	20,9%	1 719	40,0%	(33,6%)
Public Safety	4 572	73	1,6%	552	12,1%	625	13,7%	622	12,3%	(11,3%)
Housing	557	-	-	-	-	-	-	60	10,9%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 502	4 889	5,5%	5 741	6,5%	10 629	12,0%	21 493	31,8%	(73,3%)
Planning and Development	15 169	4 513	29,8%	4 095	27,0%	8 608	56,8%	3 397,3	16,2%	3 397,3%
Road Transport	72 834	375	,5%	1 646	2,3%	2 021	2,8%	21 376	33,9%	(92,3%)
Environmental Protection	500	-	-	-	-	-	-	-	-	-
Trading Services	170 022	11 352	6,7%	19 799	11,6%	31 150	18,3%	40 653	26,8%	(51,3%)
Energy sources	21 912	5 381	24,6%	6 334	28,9%	11 714	53,5%	11 805	24,8%	(46,3%)
Water Management	48 930	48	,1%	65	,1%	113	,2%	15 259	45,1%	(99,6%)
Waste Water Management	91 867	2 803	3,1%	9 816	10,7%	12 618	13,7%	13 415	19,9%	(26,8%)
Waste Management	7 313	3 121	42,7%	3 584	49,0%	6 705	91,7%	174	17,5%	1 954,9%
Other	400	-	-	-	-	-	-	74	-	(100,0%)

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 243 407	541 560	24,1%	505 820	22,5%	1 047 379	46,7%	482 283	56,2%	4,9%
Property rates	372 976	102 036	27,4%	95 579	25,6%	197 615	53,0%	93 026	53,2%	2,7%
Service charges	1 252 706	301 994	24,1%	302 532	24,2%	604 526	48,3%	290 903	57,9%	4,0%

Other revenue	239 855	35 675	14.9%	33 622	14.0%	69 297	28.9%	28 173	96.2%	19.3%
Transfers and Subsidies - Operational	226 660	71 683	31.6%	54 283	23.9%	125 965	55.6%	50 621	58.8%	7.2%
Transfers and Subsidies - Capital	77 188	12 034	15.6%	462	6%	12 496	16.2%	912	12.2%	(49.3%)
Interest	74 022	18 139	24.5%	19 342	26.1%	37 481	50.6%	18 648	49.1%	3.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 968 870)	(491 972)	25.0%	(461 401)	23.4%	(953 374)	48.4%	(414 624)	62.9%	11.3%
Suppliers and employees	(1 959 220)	(491 746)	25.1%	(456 314)	23.3%	(948 060)	48.4%	(408 866)	62.9%	11.6%
Finance charges	(9 650)	-	-	(5 041)	52.2%	(5 041)	52.2%	(5 748)	52.0%	(12.3%)
Transfers and grants	-	(226)	-	(47)	-	(273)	-	(10)	-	376.4%
Net Cash from/(used) Operating Activities	274 537	49 588	18.1%	44 418	16.2%	94 006	34.2%	67 659	1.0%	(34.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	105	-	105	-	4 227	-	(97.5%)
Proceeds on disposal of PPE	-	-	-	105	-	105	-	4 227	-	(97.5%)
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%	(36 117)	8.9%	(70 556)	17.4%	(73 171)	29.3%	(50.6%)
Capital assets	(405 823)	(34 439)	8.5%	(36 117)	8.9%	(70 556)	17.4%	(73 171)	29.3%	(50.6%)
Net Cash from/(used) Investing Activities	(405 823)	(34 439)	8.5%	(36 012)	8.9%	(70 450)	17.4%	(68 944)	28.0%	(47.8%)
Cash Flow from Financing Activities										
Receipts	3 000	997	33.2%	1 142	38.1%	2 139	71.3%	405	43.7%	182.1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 000	997	33.2%	1 142	38.1%	2 139	71.3%	405	43.7%	182.1%
Payments	(13 871)	-	-	(6 719)	48.4%	(6 719)	48.4%	(6 013)	48.2%	11.8%
Repayment of borrowing	(13 871)	-	-	(6 719)	48.4%	(6 719)	48.4%	(6 013)	48.2%	11.8%
Net Cash from/(used) Financing Activities	(10 871)	997	(9.2%)	(5 577)	51.3%	(4 580)	42.1%	(5 608)	50.0%	(.5%)
Net Increase/(Decrease) in cash held	(142 158)	16 146	(11.4%)	2 829	(2.0%)	18 975	(13.3%)	(6 893)	64.3%	(141.0%)
Cash/cash equivalents at the year begin:	815 424	946 922	116.1%	963 068	118.1%	946 922	116.1%	761 011	125.1%	26.6%
Cash/cash equivalents at the year end:	673 266	963 068	143.0%	965 897	143.5%	965 897	143.5%	754 118	141.8%	28.1%

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	21 461	24.2%	3 131	3.5%	1 743	2.0%	62 441	70.3%	88 776	22.7%	(2 439)	(2.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 237	80.0%	1 485	3.3%	598	1.3%	6 959	15.4%	45 278	11.6%	(526)	(1.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	23 688	31.4%	2 771	3.7%	2 457	3.3%	46 550	61.7%	75 465	19.3%	(1 231)	(1.6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	9 385	21.1%	1 483	3.3%	1 044	2.3%	32 592	73.2%	44 503	11.4%	(975)	(2.2%)	-	-
Receivables from Exchange Transactions - Waste Management	8 298	15.4%	1 852	3.4%	1 136	2.1%	42 580	79.0%	53 865	13.8%	(1 733)	(3.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.1%	0	.1%	0	-	522	99.8%	523	.1%	(27)	(5.1%)	-	-
Interest on Arrear Debtor Accounts	1 839	2.3%	1 865	2.4%	1 727	2.2%	73 703	93.1%	79 135	20.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	247	8.9%	111	4.0%	32	1.1%	2 377	85.9%	2 767	.7%	(833)	(30.1%)	-	-
Total By Income Source	101 155	25.9%	12 699	3.3%	8 736	2.2%	267 724	68.6%	390 314	100.0%	(7 764)	(2.0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 441	29.8%	2 303	9.2%	954	3.8%	14 312	57.2%	25 009	6.4%	(4)	-	-	-
Commercial	44 743	56.0%	1 747	2.2%	1 389	1.7%	32 065	40.1%	79 945	20.5%	(1 147)	(1.4%)	-	-
Households	48 971	17.2%	8 649	3.0%	6 393	2.2%	221 348	77.6%	285 360	73.1%	(6 613)	(2.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	101 155	25.9%	12 699	3.3%	8 736	2.2%	267 724	68.6%	390 314	100.0%	(7 764)	(2.0%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 340	99.7%	-	-	-	-	4	.3%	1 343	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 340	99.7%	-	-	-	-	4	.3%	1 343	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 485 925	352 421	23,7%	424 857	28,6%	777 278	52,3%	303 062	51,2%	40,2%
Exchange Revenue										
Service charges - Electricity	548 246	151 119	27,6%	141 093	25,7%	292 211	53,3%	124 603	57,7%	13,2%
Service charges - Water	103 605	21 799	21,0%	30 962	29,9%	52 761	50,9%	24 587	45,3%	25,9%
Service charges - Waste Water Management	61 128	16 591	27,1%	17 432	28,5%	34 024	55,7%	15 565	53,6%	12,0%
Service charges - Waste Management	42 709	11 237	26,3%	11 360	26,6%	22 597	52,9%	9 657	50,4%	17,6%
Sale of Goods and Rendering of Services	14 664	5 284	36,0%	4 930	33,6%	10 214	69,7%	4 922	59,1%	1,2%
Agency services	7 194	1 828	25,4%	1 566	21,8%	3 394	47,2%	1 548	47,4%	1,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 821	864	22,6%	976	25,5%	1 840	48,2%	1 001	56,8%	(2,5%)
Interest earned from Current and Non Current Assets	81 529	2 772	3,4%	4 869	6,0%	7 641	9,4%	3 236	7,7%	50,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 759	689	39,2%	435	24,7%	1 125	63,9%	400	51,5%	8,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 885	1 305	26,7%	1 778	36,4%	3 083	63,1%	1 807	96,6%	(1,6%)
Non-Exchange Revenue										
Property rates	212 727	54 810	25,8%	53 616	25,2%	108 425	51,0%	50 461	50,5%	6,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 363	87	2%	71	2%	158	4%	58	3%	22,4%
Licences or permits	5 669	1 255	22,1%	1 226	21,6%	2 481	43,8%	1 252	44,1%	(2,1%)
Transfer and subsidies - Operational	342 208	78 907	23,1%	151 036	44,1%	229 944	67,2%	59 271	68,8%	154,8%
Interest	2 253	537	23,8%	559	24,8%	1 096	48,6%	437	63,7%	27,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 484	3 122	25,0%	3 073	24,6%	6 195	49,6%	2 880	48,3%	6,7%
Gains on disposal of Assets	2 680	214	8,0%	(125)	(4,7%)	88	3,3%	1 376	56,1%	(109,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 458 809	256 944	17,6%	357 058	24,5%	614 002	42,1%	255 350	41,5%	39,8%
Employee related costs	368 788	77 539	21,0%	96 570	26,2%	174 109	47,2%	89 942	47,6%	7,4%
Remuneration of councillors	12 630	3 073	24,3%	3 073	24,3%	6 147	48,7%	3 526	48,6%	(12,8%)
Bulk purchases - electricity	479 999	109 261	22,8%	109 446	22,8%	218 707	45,6%	87 425	50,2%	25,2%
Inventory consumed	72 865	6 215	8,5%	6 483	8,9%	12 698	17,4%	8 180	20,4%	(20,7%)
Debt impairment	5 959	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	133 697	28 095	21,0%	28 053	21,0%	56 147	42,0%	26 771	41,3%	4,8%
Interest	9 954	-	-	2 156	21,7%	2 156	21,7%	2 040	13,9%	5,7%
Contracted services	231 960	13 907	6,0%	93 779	40,4%	107 686	46,4%	18 201	37,4%	415,2%
Transfers and subsidies	4 073	581	14,3%	1 411	34,7%	1 992	48,9%	1 450	53,2%	(2,7%)
Irrecoverable debts written off	41 008	105	3%	-	-	105	3%	-	-	-
Operational costs	67 124	18 167	27,1%	13 810	20,6%	31 978	47,6%	16 375	40,3%	(15,7%)
Losses on disposal of Assets	17 260	-	-	2 277	13,2%	2 277	13,2%	1 439	6,3%	58,2%
Other Losses	13 490	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 116	95 477	-	67 799	-	163 276	-	47 712	-	-
Transfers and subsidies - capital (monetary allocations)	120 566	13 134	10,9%	59 255	49,1%	72 389	60,0%	70 375	35,8%	(15,8%)
Transfers and subsidies - capital (in-kind)	-	41	-	-	-	41	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	147 681	108 652	-	127 054	-	235 707	-	118 087	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	147 681	108 652	-	127 054	-	235 707	-	118 087	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	147 681	108 652	-	127 054	-	235 707	-	118 087	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	147 681	108 652	-	127 054	-	235 707	-	118 087	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	293 799	24 466	8,3%	86 824	29,6%	111 289	37,9%	88 609	30,0%	(2,0%)
National Government	60 270	3 805	6,3%	21 278	35,3%	25 082	41,6%	17 565	38,7%	21,1%
Provincial Government	60 016	7 929	13,2%	30 665	51,1%	38 594	64,3%	39 424	29,2%	(22,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	4 937	32,2%	(100,0%)
Transfers recognised - capital	120 287	11 734	9,8%	51 943	43,2%	63 676	52,9%	61 926	31,5%	(16,1%)
Borrowing	30 000	-	-	-	-	-	-	-	-	-
Internally generated funds	143 512	12 732	8,9%	34 881	24,3%	47 613	33,2%	26 683	38,1%	30,7%
Capital Expenditure Functional	293 799	24 466	8,3%	86 824	29,6%	111 289	37,9%	88 609	30,0%	(2,0%)
Municipal governance and administration	4 267	892	20,9%	222	5,2%	1 114	26,1%	1 355	51,1%	(83,6%)
Executive and Council	24	-	-	-	-	-	-	999	77,8%	(100,0%)
Finance and administration	4 243	892	21,0%	222	5,2%	1 114	26,3%	356	40,5%	(37,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 390	169	1,2%	2 851	19,8%	3 020	21,0%	12 618	52,3%	(77,4%)
Community and Social Services	10 343	39	4%	611	5,9%	650	6,3%	6	1,1%	10 102,3%
Sport And Recreation	2 247	89	3,9%	1 245	55,4%	1 333	59,4%	11 430	55,3%	(89,1%)
Public Safety	1 800	41	2,3%	996	55,3%	1 037	57,6%	1 181	50,6%	(15,7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	97 186	13 310	13,7%	37 432	38,5%	50 742	52,2%	34 007	25,7%	10,1%
Planning and Development	12 760	1 058	8,3%	1 095	8,6%	2 153	16,9%	4 030	21,3%	(72,8%)
Road Transport	84 426	12 252	14,5%	36 337	43,0%	48 589	57,6%	29 977	26,6%	21,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	177 955	10 095	5,7%	46 318	26,0%	56 413	31,7%	40 628	30,1%	14,0%
Energy sources	86 083	3 849	4,5%	12 966	15,1%	16 805	19,5%	2 755	17,9%	370,3%
Water Management	31 588	936	3,0%	9 603	30,4%	10 538	33,4%	14 107	34,3%	(31,9%)
Waste Water Management	21 338	1 028	4,8%	6 240	29,2%	7 267	34,1%	9 304	34,4%	(32,9%)
Waste Management	38 946	4 283	11,0%	17 519	45,0%	21 802	56,0%	14 462	43,8%	21,1%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 809 184	502 688	27,8%	551 329	30,5%	1 054 017	58,3%	530 740	88,9%	3,9%
Property rates	203 845	49 837	24,4%	51 696	25,4%	101 533	49,8%	121 474	356,8%	(57,4%)
Service charges	741 336	178 494	24,1%	202 798	27,4%	381 293	51,4%	195 339	57,9%	3,8%

Other revenue	323 218	94 158	29.1%	110 459	34.2%	204 617	63.3%	45 905	33.3%	140.6%
Transfers and Subsidies - Operational	343 708	121 121	35.2%	142 848	41.6%	263 968	76.8%	57 900	72.6%	146.7%
Transfers and Subsidies - Capital	115 548	55 166	47.7%	37 367	32.3%	92 534	80.1%	106 886	64.1%	(65.0%)
Interest	81 529	3 911	4.8%	6 161	7.6%	10 072	12.4%	3 236	8.1%	90.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 467 581)	(287 736)	19.6%	(426 731)	29.1%	(714 467)	48.7%	(286 556)	47.4%	48.9%
Suppliers and employees	(1 460 203)	(287 736)	19.7%	(424 575)	29.1%	(712 311)	48.8%	(284 516)	47.8%	49.2%
Finance charges	(3 305)	-	-	(2 156)	65.2%	(2 156)	65.2%	(2 040)	25.5%	5.7%
Transfers and grants	(4 073)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	341 602	214 952	62.9%	124 598	36.5%	339 549	99.4%	244 184	192.7%	(49.0%)
Cash Flow from Investing Activities										
Receipts	335 799	214	.1%	-	-	214	.1%	1 376	56.1%	(100.0%)
Proceeds on disposal of PPE	2 680	214	8.0%	-	-	214	8.0%	1 376	56.1%	(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%	(84 118)	25.1%	(107 715)	32.1%	(82 303)	26.8%	2.2%
Capital assets	(335 652)	(23 598)	7.0%	(84 118)	25.1%	(107 715)	32.1%	(82 303)	26.8%	2.2%
Net Cash from/(used) Investing Activities	148	(23 384)	(15 852.9%)	(84 118)	(57 027.3%)	(107 501)	(72 880.2%)	(80 926)	26.6%	3.9%
Cash Flow from Financing Activities										
Receipts	30 000	927	3.1%	523	1.7%	1 450	4.8%	610	2.9%	(14.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	927	-	523	-	1 450	-	610	233.6%	(14.4%)
Payments	(6 044)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 044)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	23 956	927	3.9%	523	2.2%	1 450	6.1%	610	4.0%	(14.4%)
Net Increase/(Decrease) in cash held	365 706	192 495	52.6%	41 003	11.2%	233 498	63.8%	163 868	1 140.0%	(75.0%)
Cash/cash equivalents at the year begin:	529 629	677 020	127.8%	869 515	164.2%	677 020	127.8%	1 100 504	119.2%	(21.0%)
Cash/cash equivalents at the year end:	895 335	869 515	97.1%	910 518	101.7%	910 518	101.7%	1 264 372	272.4%	(28.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 168	37.6%	4 489	11.9%	1 900	5.0%	17 168	45.5%	37 724	25.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 661	86.5%	3 587	7.8%	362	.8%	2 227	4.9%	45 837	30.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 395	42.4%	3 361	9.3%	1 205	3.3%	16 358	45.0%	36 318	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 781	30.6%	1 706	10.9%	551	3.5%	8 586	55.0%	15 625	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 437	31.0%	1 456	10.2%	521	3.6%	7 922	55.3%	14 337	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	23.3%	25	17.5%	7	4.5%	79	54.7%	145	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 285)	8 566.0%	373	(972.1%)	170	(443.4%)	2 704	(7 050.5%)	(38)	-	-	-	-	-
Total By Income Source	75 191	50.1%	14 998	10.0%	4 717	3.1%	55 043	36.7%	149 948	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 413)	(56.3%)	549	21.9%	171	6.8%	3 205	127.6%	2 512	1.7%	-	-	-	-
Commercial	36 900	89.3%	1 864	4.5%	283	.7%	2 289	5.5%	41 336	27.6%	-	-	-	-
Households	39 703	37.4%	12 585	11.9%	4 264	4.0%	49 549	46.7%	106 100	70.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	75 191	50.1%	14 998	10.0%	4 717	3.1%	55 043	36.7%	149 948	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 025	93.6%	272	6.3%	-	-	4	.1%	4 301	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 025	93.6%	272	6.3%	-	-	4	.1%	4 301	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget	First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	606 729	124 017	20,4%	173 998	28,7%	298 014	49,1%	165 835	55,0%	4,9%
Exchange Revenue										
Service charges - Electricity	1 756	584	33,3%	454	25,9%	1 039	59,2%	433	72,7%	4,8%
Service charges - Water	184 852	36 636	19,8%	48 537	26,3%	85 174	46,1%	45 353	54,7%	7,0%
Service charges - Waste Water Management	133	33	24,6%	32	24,2%	65	48,8%	32	50,9%	1,5%
Service charges - Waste Management	8 444	197	2,3%	223	2,6%	420	5,0%	23	2,1%	873,3%
Sale of Goods and Rendering of Services	41 564	7 693	18,5%	8 267	19,9%	15 960	38,4%	8 756	44,7%	(5,6%)
Agency services	202 295	24 390	12,1%	68 132	33,7%	92 521	45,7%	64 914	51,9%	5,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	255	192	75,2%	539	211,5%	731	286,8%	62	63,6%	774,3%
Interest earned from Current and Non Current Assets	18 442	4 754	25,8%	6 300	34,2%	11 054	59,9%	7 521	85,3%	(16,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 770	1 519	31,8%	1 369	28,7%	2 888	60,5%	1 147	58,3%	19,3%
Licence and permits	558	109	19,5%	93	16,7%	202	36,2%	205	116,6%	(54,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 454	127	,9%	214	1,6%	341	2,5%	169	3,4%	26,2%
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%	10 223	31,3%	19 783	60,7%	16 426	80,8%	(37,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	87 598	38 214	43,6%	28 481	32,5%	66 695	76,1%	20 763	67,0%	37,2%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	10	-	1 133	-	1 142	-	31	-	3 611,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	609 032	109 276	17,9%	150 495	24,7%	259 771	42,7%	157 279	46,5%	(4,3%)
Employee related costs	287 595	60 896	21,2%	73 920	25,7%	134 817	46,9%	71 730	46,7%	3,1%
Remuneration of councillors	8 027	1 767	22,0%	1 815	22,6%	3 582	44,6%	2 118	47,9%	(14,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	88 327	11 128	12,6%	23 120	26,2%	34 248	38,8%	29 244	40,8%	(20,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 468	-	-	-	-	-	-	-	-	-
Interest	11 855	-	-	5 976	50,4%	5 976	50,4%	4 579	38,2%	30,5%
Contracted services	50 726	6 321	12,5%	10 492	20,7%	16 813	33,1%	19 416	94,6%	(46,0%)
Transfers and subsidies	839	-	-	91	10,8%	91	10,8%	137	32,0%	(33,7%)
Irrecoverable debts written off	6 170	-	-	-	-	-	-	-	-	-
Operational costs	141 308	29 160	20,6%	33 966	24,0%	63 127	44,7%	30 054	46,6%	13,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 717	3	,2%	1 115	64,9%	1 118	65,1%	-	,9%	(100,0%)
Surplus/(Deficit)	(2 303)	14 741	-	23 503	-	38 243	-	8 556	-	-
Transfers and subsidies - capital (monetary allocations)	2 840	722	25,4%	722	25,4%	1 444	50,8%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	537	15 463	-	24 225	-	39 687	-	8 556	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	537	15 463	-	24 225	-	39 687	-	8 556	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	537	15 463	-	24 225	-	39 687	-	8 556	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	537	15 463	-	24 225	-	39 687	-	8 556	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	15 340	1 451	9,5%	3 426	22,3%	4 876	31,8%	25 130	340,0%	(86,4%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 840	722	25,4%	722	25,4%	1 444	50,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	2 840	722	25,4%	722	25,4%	1 444	50,8%	-	-	(100,0%)
Transfers recognised - capital	-	-	-	-	-	-	-	22 930	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 500	729	5,8%	2 704	21,6%	3 432	27,5%	2 200	22,6%	22,9%
Capital Expenditure Functional	15 340	1 451	9,5%	3 426	22,3%	4 876	31,8%	25 130	340,0%	(86,4%)
Municipal governance and administration	4 415	607	13,7%	804	18,2%	1 411	32,0%	964	30,2%	(16,6%)
Executive and Council	1 600	-	-	54	3,4%	54	3,4%	4	,8%	1 293,5%
Finance and administration	2 815	607	21,6%	750	26,7%	1 357	48,2%	961	45,5%	(21,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 790	821	10,5%	1 004	12,9%	1 825	23,4%	683	18,8%	47,0%
Community and Social Services	3 350	-	-	41	1,2%	41	1,2%	32	3,0%	30,0%
Sport And Recreation	500	10	2,1%	130	26,0%	140	28,1%	551	55,1%	(76,4%)
Public Safety	3 740	778	20,8%	722	19,3%	1 500	40,1%	62	4,5%	1 073,0%
Housing	-	-	-	-	-	-	-	-	-	-
Health	200	32	16,1%	111	55,4%	143	71,5%	39	21,0%	184,1%
Economic and Environmental Services	135	-	-	4	2,8%	4	2,8%	395	292,6%	(99,0%)
Planning and Development	135	-	-	4	2,8%	4	2,8%	395	292,6%	(99,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	23	,8%	1 614	53,8%	1 637	54,6%	23 088	961,3%	(93,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	3 000	23	,8%	1 614	53,8%	1 637	54,6%	143	5,7%	1 025,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	22 945	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	619 113	64 308	10,4%	64 473	10,4%	128 781	20,8%	26 919	17,1%	139,5%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	222 959	8 639	3,9%	10 963	4,9%	19 602	8,8%	8 953	11,0%	22,5%	

Other revenue	352 753	52 154	14.8%	48 898	13.9%	101 053	28.6%	17 193	20.2%	184.4%
Transfers and Subsidies - Operational	24 959	3 494	14.0%	1 751	7.0%	5 245	21.0%	755	11.8%	132.1%
Transfers and Subsidies - Capital	-	-	-	2 840	-	2 840	-	-	-	(100.0%)
Interest	18 442	21	.1%	20	.1%	41	.2%	19	18.4%	8.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(581 644)	(96 702)	16.6%	(136 768)	23.5%	(233 470)	40.1%	(85 377)	27.0%	60.2%
Suppliers and employees	(566 492)	(96 702)	17.1%	(136 768)	24.1%	(233 470)	41.2%	(85 377)	27.7%	60.2%
Finance charges	(13 633)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 520)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	37 469	(32 394)	(86.5%)	(72 295)	(192.9%)	(104 689)	(279.4%)	(58 458)	(211.4%)	23.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(17 641)	(3 248)	18.4%	(3 847)	21.8%	(7 095)	40.2%	(31 224)	556.6%	(87.7%)
Capital assets	(17 641)	(3 248)	18.4%	(3 847)	21.8%	(7 095)	40.2%	(31 224)	556.6%	(87.7%)
Net Cash from(used) Investing Activities	(17 641)	(3 248)	18.4%	(3 847)	21.8%	(7 095)	40.2%	(31 224)	556.6%	(87.7%)
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	19 828	(35 642)	(179.8%)	(76 143)	(384.0%)	(111 784)	(563.8%)	(89 682)	(836.3%)	(15.1%)
Cash/cash equivalents at the year begin:	397 905	364 377	91.6%	328 735	82.6%	364 377	91.6%	344 608		(4.6%)
Cash/cash equivalents at the year end:	417 733	328 735	78.7%	252 593	60.5%	252 593	60.5%	254 926		(.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 354	98.7%	181	.9%	45	2%	42	.2%	20 622	40.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	226	55.9%	46	11.4%	39	9.8%	92	22.9%	404	8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16	73.1%	3	11.5%	1	2.7%	3	12.7%	22	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11	76.8%	1	6.3%	0	2.8%	2	14.1%	14	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	548	28.2%	234	12.0%	190	9.8%	974	50.0%	1 947	3.8%	-	-	-	-
Interest on Arrear Debtor Accounts	7	.7%	9	.9%	9	1.0%	898	97.4%	923	1.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 919	6.9%	115	.4%	203	.7%	25 442	91.9%	27 679	53.6%	-	-	-	-
Total By Income Source	23 082	44.7%	589	1.1%	487	.9%	27 454	53.2%	51 611	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 890	78.2%	9	-	132	.6%	4 569	21.2%	21 600	41.9%	-	-	-	-
Commercial	1 230	8.3%	50	.3%	17	.1%	13 474	91.2%	14 772	28.6%	-	-	-	-
Households	4 417	49.4%	357	4.0%	202	2.3%	3 962	44.3%	8 938	17.3%	-	-	-	-
Other	545	8.7%	173	2.8%	135	2.1%	5 449	86.5%	6 302	12.2%	-	-	-	-
Total By Customer Group	23 082	44.7%	589	1.1%	487	.9%	27 454	53.2%	51 611	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	2.2%	71	97.7%	-	-	0	.1%	72	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2	2.2%	71	97.7%	-	-	0	.1%	72	100.0%

Contact Details

Municipal Manager	Mr David Joubert	022 433 8410
Chief Financial Officer	Mr H Niehaus	022 495 0719

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	982 936	293 161	29,8%	216 480	22,0%	509 641	51,8%	193 340	53,1%	12,0%
Exchange Revenue										
Service charges - Electricity	442 689	121 264	27,4%	79 051	17,9%	200 314	45,2%	70 260	41,6%	12,5%
Service charges - Water	53 401	12 530	23,5%	12 682	23,7%	25 212	47,2%	10 308	47,4%	23,0%
Service charges - Waste Water Management	54 590	9 602	17,6%	9 106	16,7%	18 708	34,3%	7 704	97,4%	18,2%
Service charges - Waste Management	36 276	10 156	28,0%	9 341	25,8%	19 497	53,7%	8 705	52,0%	7,3%
Sale of Goods and Rendering of Services	5 813	1 742	30,0%	1 950	33,6%	3 692	63,5%	8 052	174,9%	(75,8%)
Agency services	4 918	1 131	23,0%	1 751	35,6%	2 882	58,6%	1 526	55,2%	14,7%
Interest	11	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 727	6 054	24,5%	5 898	23,9%	11 952	48,3%	6 596	64,5%	(10,6%)
Interest earned from Current and Non Current Assets	23 567	4 937	20,9%	4 043	17,2%	8 980	38,1%	4 491	45,4%	(10,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	29	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 316	1 225	19,4%	1 461	23,1%	2 686	42,5%	1 446	41,2%	1,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 852	(8 428)	(455,1%)	12 064	651,5%	3 636	196,3%	265	27,5%	4 455,1%
Non-Exchange Revenue										
Property rates	120 291	61 136	50,8%	18 583	15,4%	79 719	66,3%	16 796	64,3%	10,6%
Surcharges and Taxes	4 849	253	5,2%	505	10,4%	759	15,7%	1 080	29,1%	(53,2%)
Fines, penalties and forfeits	11 816	2 508	21,2%	5 449	46,1%	7 957	67,3%	4 266	71,7%	27,7%
Licences or permits	2 566	310	12,1%	281	10,9%	591	23,0%	259	21,5%	8,5%
Transfer and subsidies - Operational	182 230	66 747	36,6%	51 979	28,5%	118 726	65,2%	49 878	58,0%	4,2%
Interest	3 744	1 042	27,8%	1 346	35,9%	2 388	63,8%	1 317	68,6%	2,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 250	951	29,3%	990	30,5%	1 942	59,7%	390	153,1%	153,8%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 019 335	193 400	19,0%	224 360	22,0%	417 760	41,0%	145 463	35,2%	54,2%
Employee related costs	309 360	69 420	22,4%	76 327	24,7%	145 748	47,1%	65 591	48,2%	16,4%
Remuneration of councillors	13 228	3 001	22,7%	3 034	22,9%	6 035	45,6%	3 304	50,0%	(8,2%)
Bulk purchases - electricity	396 245	90 288	22,8%	81 376	20,5%	171 664	43,3%	44 527	35,8%	82,8%
Inventory consumed	28 145	4 213	15,0%	6 650	23,6%	10 862	38,6%	6 120	40,6%	8,7%
Debt impairment	76 891	-	-	-	-	-	-	-	23,2%	-
Depreciation and amortisation	34 090	0	-	18 603	54,6%	18 603	54,6%	21	-	89 297,7%
Interest	10 742	-	-	757	7,0%	757	7,0%	-	-	(100,0%)
Contracted services	76 979	8 646	11,2%	12 923	16,8%	21 569	28,0%	10 641	24,5%	21,4%
Transfers and subsidies	4 931	205	4,2%	663	13,4%	868	17,6%	466	16,2%	42,0%
Irrecoverable debts written off	0	327	10 898 466,7%	8 909	296 958 600,0%	9 236	307 857 066,7%	19	1,6%	47 116,2%
Operational costs	68 723	17 299	25,2%	15 119	22,0%	32 418	47,2%	14 775	44,2%	2,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 399)	99 761	-	(7 880)	-	91 881	-	47 876	-	-
Transfers and subsidies - capital (monetary allocations)	27 535	(8)	-	1 333	4,8%	1 324	4,8%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 865)	99 752	-	(6 548)	-	93 205	-	47 876	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 865)	99 752	-	(6 548)	-	93 205	-	47 876	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 865)	99 752	-	(6 548)	-	93 205	-	47 876	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 865)	99 752	-	(6 548)	-	93 205	-	47 876	-	-

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		80 047	3 741	4,7%	31 290	39,1%	35 031	43,8%	15 645	25,5%	100,0%	
National Government		25 887	911	3,5%	9 312	36,0%	10 223	39,5%	5 104	25,4%	82,4%	
Provincial Government		1 702	-	-	-	-	-	-	-	-	-	
District Municipality		185	-	-	141	76,2%	141	76,2%	-	-	(100,0%)	
Transfers and subsidies - capital (monetary alloc)(Departm Age		2 239	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		30 013	911	3,0%	9 453	31,5%	10 364	34,5%	5 104	23,9%	85,2%	
Borrowing		15 000	1 398	9,3%	6 616	44,1%	8 014	53,4%	110	2,2%	5 936,2%	
Internally generated funds		35 034	1 432	4,1%	15 221	43,4%	16 653	47,5%	10 432	57,0%	45,9%	
Capital Expenditure Functional		80 047	3 741	4,7%	31 290	39,1%	35 031	43,8%	15 645	25,5%	100,0%	
Municipal governance and administration		3 094	588	19,0%	681	22,0%	1 270	41,0%	147	13,1%	363,4%	
Executive and Council		764	21	2,7%	127	16,6%	147	19,3%	19	36,9%	555,3%	
Finance and administration		2 330	568	24,4%	555	23,8%	1 122	48,2%	128	10,6%	334,3%	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		20 258	64	,3%	1 545	7,6%	1 608	7,9%	72	4,9%	2 040,5%	
Community and Social Services		11 965	-	-	-	-	-	-	-	-	-	
Sport And Recreation		6 974	64	,9%	1 376	19,7%	1 440	20,6%	71	14,5%	1 839,2%	
Public Safety		1 320	-	-	169	12,8%	169	12,8%	1	3,3%	13 932,5%	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		16 245	45	,3%	17 428	107,3%	17 473	107,6%	8 666	118,0%	101,1%	
Planning and Development		275	-	-	141	51,2%	141	51,2%	133	66,3%	6,3%	
Road Transport		15 750	45	,3%	17 287	109,8%	17 332	110,0%	8 534	119,4%	102,6%	
Environmental Protection		220	-	-	-	-	-	-	-	-	-	
Trading Services		40 449	3 044	7,5%	11 636	28,8%	14 680	36,3%	6 760	17,2%	72,1%	
Energy sources		24 568	1 442	5,9%	9 555	38,9%	10 997	44,8%	1 207	5,3%	691,4%	
Water Management		12 881	1 434	11,1%	1 357	10,5%	2 791	21,7%	2 937	23,0%	(53,8%)	
Waste Water Management		2 000	-	-	725	36,2%	725	36,2%	2 415	28,3%	(70,0%)	
Waste Management		1 000	168	16,8%	-	-	168	16,8%	201	239,1%	(100,0%)	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 053 863	308 669	29,3%	212 322	20,1%	520 991	49,4%	203 412	47,8%	4,4%	
Property rates	114 277	512	4%	1 478	1,3%	1 990	1,7%	1 436	2,1%	3,0%	
Service charges	650 336	225 396	34,7%	141 287	21,7%	366 683	56,4%	132 000	51,2%	7,0%	

Other revenue	38 334	4 455	11,6%	4 876	12,7%	9 331	24,3%	4 399	42,6%	10,8%
Transfers and Subsidies - Operational	175 756	71 904	40,9%	55 887	31,8%	127 791	72,7%	54 377	64,7%	2,8%
Transfers and Subsidies - Capital	35 189	6 402	18,2%	8 793	25,0%	15 195	43,2%	11 200	51,8%	(21,5%)
Interest	39 970	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(941 929)	(199 671)	21,2%	(131 366)	13,9%	(331 037)	35,1%	(105 953)	35,0%	24,0%
Suppliers and employees	(941 929)	(199 671)	21,2%	(131 366)	13,9%	(331 037)	35,1%	(105 953)	35,0%	24,0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	111 934	108 998	97,4%	80 956	72,3%	189 954	169,7%	97 459	355,3%	(16,9%)
Cash Flow from Investing Activities										
Receipts	-	436	-	9 772	-	10 208	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	436	-	9 772	-	10 208	-	-	-	(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%	(33 446)	41,8%	(45 637)	57,0%	(16 848)	29,1%	98,5%
Capital assets	(80 047)	(12 191)	15,2%	(33 446)	41,8%	(45 637)	57,0%	(16 848)	29,1%	98,5%
Net Cash from/(used) Investing Activities	(80 047)	(11 755)	14,7%	(23 674)	29,6%	(35 429)	44,3%	(16 848)	29,1%	40,5%
Cash Flow from Financing Activities										
Receipts	-	(572)	-	47	-	(525)	-	(23 273)	(90,9%)	(100,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(572)	-	47	-	(525)	-	(23 273)	-	(100,2%)
Payments	(6 369)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 369)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 369)	(572)	9,0%	47	(,7%)	(525)	8,2%	(23 273)	(108,2%)	(100,2%)
Net Increase/(Decrease) in cash held	25 518	96 671	378,8%	57 329	224,7%	154 000	603,5%	57 338	(360,3%)	-
Cash/cash equivalents at the year begin:	209 837	200 384	95,5%	297 055	141,6%	200 384	95,5%	222 877	86,9%	33,3%
Cash/cash equivalents at the year end:	235 355	297 055	126,2%	354 384	150,6%	354 384	150,6%	280 215	145,7%	26,5%

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	15 562	14,7%	2 111	2,0%	2 032	1,9%	86 010	81,4%	105 704	25,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 575	52,9%	1 630	4,0%	1 223	3,0%	16 319	40,0%	40 747	9,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 975	13,5%	1 338	2,3%	1 217	2,1%	48 667	82,2%	59 197	14,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 548	11,0%	1 676	2,4%	1 525	2,2%	57 929	84,3%	68 677	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 083	12,3%	1 560	2,4%	1 683	2,6%	54 257	82,7%	65 583	15,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	158	12,4%	16	1,3%	15	1,2%	1 080	85,1%	1 269	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 445	1,7%	159	,2%	211	,2%	84 570	97,9%	86 385	20,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 287)	138,9%	49	(,8%)	54	(,9%)	2 217	(37,2%)	(5 967)	(1,4%)	-	-	-	-
Total By Income Source	54 049	12,8%	8 539	2,0%	7 959	1,9%	351 048	83,3%	421 595	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 273	17,2%	1 576	8,3%	1 511	7,9%	12 712	66,7%	19 072	4,5%	-	-	-	-
Commercial	20 899	31,0%	839	1,2%	941	1,4%	44 680	66,3%	67 359	16,0%	-	-	-	-
Households	29 278	9,2%	5 897	1,9%	5 297	1,7%	277 270	87,3%	317 743	75,4%	-	-	-	-
Other	599	3,4%	227	1,3%	210	1,2%	16 385	94,1%	17 421	4,1%	-	-	-	-
Total By Customer Group	54 049	12,8%	8 539	2,0%	7 959	1,9%	351 048	83,3%	421 595	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 697	21,9%	1 143	3,7%	4 026	13,1%	18 757	61,3%	30 623	95,6%
Auditor-General	-	-	-	-	1 404	100,0%	-	-	1 404	4,4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 697	20,9%	1 143	3,6%	5 430	17,0%	18 757	58,6%	32 027	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 706 184	968 482	26,1%	958 735	25,9%	1 927 216	52,0%	853 344	52,4%	12,4%
Exchange Revenue										
Service charges - Electricity	1 823 805	507 584	27,8%	461 171	25,3%	968 755	53,1%	399 352	53,4%	15,5%
Service charges - Water	295 928	51 953	17,6%	71 525	24,2%	123 478	41,7%	60 357	43,1%	18,5%
Service charges - Waste Water Management	185 368	44 239	23,9%	45 289	24,4%	89 528	48,3%	42 575	50,3%	6,4%
Service charges - Waste Management	195 619	50 194	25,7%	51 427	26,3%	101 621	51,9%	46 515	50,3%	10,6%
Sale of Goods and Rendering of Services	37 416	3 794	10,1%	5 503	14,7%	9 297	24,8%	12 287	65,5%	(55,2%)
Agency services	19 551	4 946	25,3%	4 949	25,3%	9 895	50,6%	4 244	44,1%	16,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 841	5 000	26,5%	4 813	25,5%	9 813	52,1%	4 997	56,6%	(3,7%)
Interest earned from Current and Non Current Assets	75 000	23 587	31,4%	26 730	35,6%	50 317	67,1%	20 466	69,4%	30,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	2	24,2%	2	22,8%	4	46,9%	2	41,8%	13,8%
Rental from Fixed Assets	6 577	2 075	31,5%	1 521	23,1%	3 595	54,7%	2 081	66,6%	(26,9%)
Licence and permits	4 169	899	21,6%	967	23,2%	1 866	44,8%	973	53,5%	(,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	86 702	5 936	6,8%	21 255	24,5%	27 192	31,4%	2 367	66,1%	798,0%
Non-Exchange Revenue										
Property rates	538 383	161 344	30,0%	127 625	23,7%	288 968	53,7%	115 723	55,0%	10,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	124 676	1 147	,9%	50 081	40,2%	51 227	41,1%	38 766	33,2%	(100,0%)
Licences or permits	12	894	7 635,9%	(880)	(7 521,2%)	13	114,7%	(9)	367,9%	10 044,4%
Transfer and subsidies - Operational	269 125	104 138	38,7%	86 027	32,0%	190 165	70,7%	80 163	71,6%	7,3%
Interest	3 303	751	22,7%	730	22,1%	1 481	44,8%	789	50,9%	(7,4%)
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%	868 679	23,6%	1 700 897	46,3%	798 758	51,1%	8,8%
Employee related costs	963 942	197 042	20,4%	245 648	25,5%	442 690	45,9%	250 527	48,9%	(1,9%)
Remuneration of councillors	41 280	8 700	21,1%	8 867	21,5%	17 567	42,6%	9 094	44,3%	(2,5%)
Bulk purchases - electricity	1 463 347	426 909	29,2%	329 137	22,5%	756 046	51,7%	255 158	57,4%	29,0%
Inventory consumed	131 411	13 357	10,2%	25 644	19,5%	39 001	29,7%	23 724	30,7%	8,1%
Debt impairment	78 676	(4 148)	(5,3%)	56 403	71,7%	52 255	66,4%	57 936	132,3%	(2,6%)
Depreciation and amortisation	283 543	67 518	23,8%	65 709	23,2%	133 227	47,0%	68 423	50,0%	(4,0%)
Interest	147 210	37 379	25,4%	37 790	25,7%	75 170	51,1%	39 639	49,9%	(4,7%)
Contracted services	275 369	32 149	11,7%	57 741	21,0%	89 890	32,6%	56 574	36,8%	2,1%
Transfers and subsidies	6 190	467	7,5%	3 660	59,1%	4 127	66,7%	2 495	89,7%	46,7%
Irrecoverable debts written off	108 466	19 358	17,8%	2 090	1,9%	21 448	19,8%	4 840	21,7%	(56,8%)
Operational costs	170 481	33 486	19,6%	35 989	21,1%	69 475	40,8%	30 348	38,9%	18,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 169	136 264	-	90 056	-	226 319	-	54 586	-	-
Transfers and subsidies - capital (monetary allocations)	571 153	27 074	4,7%	134 015	23,5%	161 089	28,2%	125 949	21,7%	6,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	600 322	163 337	-	224 071	-	387 408	-	180 535	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	600 322	163 337	-	224 071	-	387 408	-	180 535	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	600 322	163 337	-	224 071	-	387 408	-	180 535	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	600 322	163 337	-	224 071	-	387 408	-	180 535	-	-

Part 2: Capital Revenue and Expenditure

		2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
		Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands												
Capital Revenue and Expenditure												
Source of Finance		714 166	39 833	5,6%	172 851	24,2%	212 684	29,8%	154 148	24,9%	12,1%	
National Government		509 719	25 692	5,0%	131 625	25,8%	157 317	30,9%	117 252	23,0%	12,3%	
Provincial Government		33 434	1 382	4,1%	2 391	7,2%	3 772	11,3%	11 498	21,8%	(79,2%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age		20 000	3 926	19,6%	8 238	41,2%	12 164	60,8%	5 475	83,7%	50,5%	
Transfers recognised - capital		563 153	31 000	5,5%	142 253	25,3%	173 253	30,8%	134 225	23,6%	6,0%	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		151 013	8 833	5,8%	30 598	20,3%	39 431	26,1%	19 923	33,1%	53,6%	
Capital Expenditure Functional		714 166	39 833	5,6%	172 851	24,2%	212 684	29,8%	154 148	24,9%	12,1%	
Municipal governance and administration		39 804	2 371	6,0%	13 081	32,9%	15 452	38,8%	6 034	34,2%	116,8%	
Executive and Council		-	-	-	4	-	4	-	-	-	(100,0%)	
Finance and administration		39 804	2 371	6,0%	13 077	32,9%	15 448	38,8%	6 034	34,2%	116,7%	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		79 967	120	,2%	5 159	6,5%	5 280	6,6%	5 476	6,6%	(5,8%)	
Community and Social Services		4 925	12	,3%	558	11,3%	570	11,6%	1 442	34,8%	(61,3%)	
Sport And Recreation		12 847	68	,5%	1 889	14,7%	1 956	15,2%	1 768	16,1%	6,9%	
Public Safety		7 725	16	,2%	289	3,7%	305	4,0%	243	3,8%	19,0%	
Housing		54 470	24	-	2 424	4,4%	2 448	4,5%	2 024	3,4%	19,8%	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		51 990	5 450	10,5%	37 886	72,9%	43 335	83,4%	42 941	75,9%	(11,8%)	
Planning and Development		315	31	9,8%	157	49,7%	188	59,5%	36	26,5%	332,4%	
Road Transport		51 675	5 419	10,5%	37 729	73,0%	43 148	83,5%	42 905	76,1%	(12,1%)	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		541 180	31 892	5,9%	116 703	21,6%	148 595	27,5%	99 697	21,8%	17,1%	
Energy sources		65 782	15 821	24,1%	17 388	26,4%	33 209	50,5%	12 736	73,3%	36,5%	
Water Management		27 057	1 203	4,4%	11 342	41,9%	12 545	46,4%	5 910	59,2%	91,9%	
Waste Water Management		438 342	14 838	3,4%	85 920	19,6%	100 758	23,0%	79 084	16,4%	8,6%	
Waste Management		10 000	30	,3%	2 053	20,5%	2 082	20,8%	1 968	83,3%	4,3%	
Other		1 225	-	-	22	1,8%	22	1,8%	-	-	(100,0%)	

Part 3: Cash Receipts and Payments

	Statement of Cash Receipts and Payments										
	2025/26							2024/25			
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 Q2 of 2025/26	
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities	Receipts										
	4 062 227	1 418 030	34,9%	1 189 549	29,3%	2 607 578	64,2%	998 890	58,4%	19,1%	
	Property rates	522 231	131 513	25,2%	132 677	25,4%	264 189	50,6%	122 712	53,1%	8,1%
	Service charges	2 425 699	661 867	27,3%	688 596	28,4%	1 350 462	55,7%	601 463	54,5%	14,5%

Other revenue	176 874	394 895	223.3%	112 793	63.8%	507 688	287.0%	66 161	218.0%	70.5%
Transfers and Subsidies - Operational	269 125	106 484	39.6%	88 210	32.8%	194 694	72.3%	73 554	73.4%	19.9%
Transfers and Subsidies - Capital	571 153	99 751	17.5%	152 211	26.6%	251 962	44.1%	118 211	26.4%	28.8%
Interest	97 144	23 520	24.2%	15 063	15.5%	38 583	39.7%	16 788	50.1%	(10.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 199 230)	(841 826)	26.3%	142 283	(4.4%)	(699 543)	21.9%	(6 835)	28.2%	(2 181.6%)
Suppliers and employees	(3 045 830)	(841 415)	27.6%	266 974	(8.8%)	(574 441)	18.9%	117 855	25.6%	126.5%
Finance charges	(147 210)	(411)	.3%	(124 691)	84.7%	(125 101)	85.0%	(124 691)	78.4%	-
Transfers and grants	(6 190)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	862 997	576 204	66.8%	1 331 832	154.3%	1 908 036	221.1%	992 055	155.7%	34.2%
Cash Flow from Investing Activities										
Receipts	3 003	-	-	-	-	-	-	1	.1%	(100.0%)
Proceeds on disposal of PPE	3 003	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	1	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(714 166)	(39 833)	5.6%	(172 851)	24.2%	(212 684)	29.8%	(154 148)	24.9%	12.1%
Capital assets	(714 166)	(39 833)	5.6%	(172 851)	24.2%	(212 684)	29.8%	(154 148)	24.9%	12.1%
Net Cash from/(used) Investing Activities	(711 163)	(39 833)	5.6%	(172 851)	24.3%	(212 684)	29.9%	(154 148)	25.0%	12.1%
Cash Flow from Financing Activities										
Receipts	-	422	-	(86)	-	336	-	1 090	-	(107.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	422	-	(86)	-	336	-	1 090	-	(107.8%)
Payments	(102 172)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(102 172)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(102 172)	422	(.4%)	(86)	.1%	336	(.3%)	1 090	(1.2%)	(107.8%)
Net Increase/(Decrease) in cash held	49 662	536 793	1 080.9%	1 158 895	2 333.6%	1 695 688	3 414.5%	838 997	3 245.6%	38.1%
Cash/cash equivalents at the year begin:	750 000	1 028 889	137.2%	1 565 726	208.8%	1 028 889	137.2%	1 056 311	100.9%	48.2%
Cash/cash equivalents at the year end:	799 662	1 565 726	195.8%	2 724 621	340.7%	2 724 621	340.7%	1 895 308	260.2%	43.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 015	21.5%	7 053	5.2%	5 112	3.8%	93 792	69.5%	134 971	21.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	99 385	66.3%	10 058	6.7%	4 566	3.0%	35 960	24.0%	149 959	24.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 110	44.7%	4 229	6.5%	2 064	3.2%	29 692	45.6%	65 096	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 049	19.1%	3 234	4.7%	2 166	3.2%	49 952	73.0%	68 401	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 992	14.8%	4 377	4.3%	3 068	3.0%	79 156	77.9%	101 592	16.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	433	4.8%	381	4.2%	228	2.5%	7 971	88.4%	9 013	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	48 975	52.5%	3 945	4.2%	2 141	2.3%	38 270	41.0%	93 331	15.0%	-	-	-	-
Total By Income Source	234 959	37.8%	33 276	5.3%	19 334	3.1%	334 793	53.8%	622 362	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 630	41.7%	4 558	14.0%	2 076	6.4%	12 408	38.0%	32 672	5.2%	-	-	-	-
Commercial	96 566	68.7%	8 052	5.7%	2 594	1.8%	33 304	23.7%	140 517	22.6%	-	-	-	-
Households	79 045	21.2%	18 061	4.8%	13 332	3.6%	262 425	70.4%	372 864	59.9%	-	-	-	-
Other	45 717	59.9%	2 604	3.4%	1 331	1.7%	26 657	34.9%	76 310	12.3%	-	-	-	-
Total By Customer Group	234 959	37.8%	33 276	5.3%	19 334	3.1%	334 793	53.8%	622 362	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	108 691	100.0%	-	-	-	-	-	-	108 691	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	108 691	100.0%	-	-	-	-	-	-	108 691	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 869 321	677 965	23,6%	680 084	23,7%	1 358 048	47,3%	568 267	51,5%	19,7%
Exchange Revenue										
Service charges - Electricity	1 215 949	249 574	20,5%	248 729	20,5%	498 303	41,0%	235 317	52,6%	5,7%
Service charges - Water	201 453	17 361	8,6%	56 572	28,1%	73 933	36,7%	49 404	48,9%	14,5%
Service charges - Waste Water Management	132 113	38 731	29,3%	31 813	24,1%	70 544	53,4%	30 300	53,8%	5,0%
Service charges - Waste Management	112 789	34 595	30,7%	25 080	22,2%	59 674	52,9%	23 168	48,3%	8,3%
Sale of Goods and Rendering of Services	25 591	9 202	36,0%	12 793	50,0%	21 995	85,9%	8 562	63,5%	49,4%
Agency services	3 961	840	21,2%	1 051	26,5%	1 891	47,7%	725	40,7%	44,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 972	5 430	28,6%	5 763	30,4%	11 193	59,0%	6 323	69,0%	(8,9%)
Interest earned from Current and Non Current Assets	63 980	14 022	21,9%	12 465	19,5%	26 488	41,4%	15 707	70,1%	(20,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 249	2 878	20,2%	2 073	14,6%	4 952	34,8%	2 318	35,7%	(10,6%)
Licence and permits	8 754	1 594	18,2%	1 876	21,4%	3 469	39,6%	1 845	39,9%	1,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	59 231	3 372	5,7%	8 689	14,7%	12 061	20,4%	10 329	47,8%	(15,9%)
Non-Exchange Revenue										
Property rates	571 651	200 530	35,1%	123 814	21,7%	324 344	56,7%	114 075	59,4%	8,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	173 403	47	-	63 092	36,4%	63 139	36,4%	84	,1%	74 923,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 585	97 170	37,3%	84 369	32,4%	181 540	69,7%	68 849	62,6%	22,5%
Interest	3 426	1 008	29,4%	677	19,8%	1 685	49,2%	1 260	69,0%	(46,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 214	1 611	50,1%	1 228	38,2%	2 839	88,3%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 741 081	341 000	12,4%	751 978	27,4%	1 092 978	39,9%	366 829	28,0%	105,0%
Employee related costs	729 635	0	-	350 780	48,1%	350 780	48,1%	819	,1%	42 719,9%
Remuneration of councillors	24 593	-	-	11 457	46,6%	11 457	46,6%	-	-	(100,0%)
Bulk purchases - electricity	805 126	192 356	23,9%	184 692	22,9%	377 048	46,8%	161 834	50,5%	14,1%
Inventory consumed	122 965	17 075	13,9%	22 038	17,9%	39 113	31,8%	27 554	36,1%	(20,0%)
Debt impairment	77 289	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	225 960	49 319	21,8%	32 779	14,5%	82 099	36,3%	35 446	28,9%	(7,5%)
Interest	77 649	-	-	25 340	32,6%	25 340	32,6%	29 982	42,1%	(15,5%)
Contracted services	328 381	36 935	11,2%	68 377	20,8%	105 312	32,1%	65 873	33,0%	3,8%
Transfers and subsidies	22 631	3 578	15,8%	1 695	7,5%	5 273	23,3%	7 173	59,2%	(76,4%)
Irrecoverable debts written off	126 724	21	-	363	,3%	385	,3%	294	13,7%	23,7%
Operational costs	199 498	41 716	20,9%	54 455	27,3%	96 171	48,2%	37 855	43,0%	43,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	630	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	128 240	336 965	-	(71 894)	-	265 071	-	201 438	-	-
Transfers and subsidies - capital (monetary allocations)	98 415	15 664	15,9%	22 167	22,5%	37 832	38,4%	36 667	40,8%	(39,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	226 656	352 629	-	(49 727)	-	302 902	-	238 105	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	226 656	352 629	-	(49 727)	-	302 902	-	238 105	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	226 656	352 629	-	(49 727)	-	302 902	-	238 105	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	226 656	352 629	-	(49 727)	-	302 902	-	238 105	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Capital Revenue and Expenditure											
Source of Finance	642 490	51 099	8,0%	120 752	18,8%	171 850	26,7%	101 935	21,6%	18,5%	
National Government	63 693	14 612	22,9%	20 864	32,8%	35 475	55,7%	29 292	41,4%	(28,8%)	
Provincial Government	21 885	1 053	4,8%	1 304	6,0%	2 356	10,8%	7 375	39,3%	(82,3%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	33 057	6 113	18,5%	5 058	15,3%	11 170	33,8%	11 491	43,1%	(56,0%)	
Transfers recognised - capital	118 636	21 777	18,4%	27 225	22,9%	49 002	41,3%	48 158	41,5%	(43,5%)	
Borrowing	198 019	6 200	3,1%	18 091	9,1%	24 291	12,3%	22 875	15,6%	(20,9%)	
Internally generated funds	325 835	23 121	7,1%	75 436	23,2%	98 557	30,2%	30 902	15,7%	144,1%	
Capital Expenditure Functional	642 490	51 099	8,0%	120 752	18,8%	171 850	26,7%	101 935	21,6%	18,5%	
Municipal governance and administration	55 320	2 385	4,3%	9 629	17,4%	12 015	21,7%	4 784	8,5%	101,3%	
Executive and Council	100	-	-	35	35,0%	35	35,0%	28	89,9%	22,9%	
Finance and administration	55 220	2 385	4,3%	9 594	17,4%	11 980	21,7%	4 756	8,4%	101,7%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	106 629	18 691	17,5%	39 936	29,0%	49 627	46,5%	4 072	7,1%	659,8%	
Community and Social Services	56 631	11 352	20,0%	19 915	35,2%	31 266	55,2%	230	1,9%	8 574,9%	
Sport And Recreation	10 093	1 438	14,2%	4 761	47,2%	6 199	61,4%	2 179	17,0%	118,5%	
Public Safety	3 138	3 138	38,0%	1 808	21,9%	4 946	59,9%	396	9,1%	356,8%	
Housing	31 644	2 764	8,7%	4 452	14,1%	7 215	22,8%	1 267	9,7%	251,4%	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	99 849	8 347	8,4%	12 588	12,6%	20 936	21,0%	39 622	48,5%	(68,2%)	
Planning and Development	5 135	2 606	50,7%	985	19,2%	3 591	69,9%	10 526	76,1%	(90,6%)	
Road Transport	94 464	5 729	6,1%	11 491	12,2%	17 220	18,2%	29 034	44,1%	(60,4%)	
Environmental Protection	250	12	4,9%	112	44,9%	125	49,8%	62	3,2%	81,0%	
Trading Services	380 693	21 675	5,7%	67 598	17,8%	89 273	23,5%	53 457	18,9%	26,5%	
Energy sources	126 332	3 242	2,6%	5 885	4,7%	9 127	7,2%	13 696	20,3%	(57,0%)	
Water Management	148 159	13 137	8,9%	35 137	23,7%	48 274	32,6%	9 492	9,1%	270,2%	
Waste Water Management	87 200	5 296	6,1%	20 201	23,2%	25 497	29,2%	21 983	29,5%	(8,1%)	
Waste Management	19 002	-	-	6 376	33,6%	6 376	33,6%	8 286	38,7%	(23,1%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	3 063 238	821 905	26,8%	696 229	22,7%	1 518 134	49,6%	684 147	52,6%	1,8%	
Property rates	548 788	347 110	63,3%	280 106	51,0%	627 216	114,3%	317 689	136,3%	(11,8%)	
Service charges	1 858 920	385 430	20,7%	353 019	19,0%	738 449	39,7%	339 598	42,9%	4,0%	

Other revenue	230 996	40 384	17.5%	23 302	10.1%	63 686	27.6%	26 860	27.3%	(13.2%)
Transfers and Subsidies - Operational	262 139	2 515	1.0%	5 342	2.0%	7 857	3.0%	-	7%	(100.0%)
Transfers and Subsidies - Capital	98 415	42 192	42.9%	30 271	30.8%	72 463	73.6%	-	2.0%	(100.0%)
Interest	63 980	4 272	6.7%	4 190	6.5%	8 462	13.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 490 240)	(384 487)	15.4%	(97 559)	3.9%	(482 046)	19.4%	(382 246)	38.3%	(74.5%)
Suppliers and employees	(2 405 393)	(384 487)	16.0%	(97 559)	4.1%	(482 046)	20.0%	(382 246)	39.6%	(74.5%)
Finance charges	(62 215)	-	-	-	-	-	-	-	-	-
Transfers and grants	(22 631)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	572 998	437 417	76.3%	598 671	104.5%	1 036 088	180.8%	301 901	121.8%	98.3%
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	(738 582)	(130 026)	17.6%	(135 688)	18.4%	(265 714)	36.0%	(111 453)	29.9%	21.7%
Capital assets	(738 582)	(130 026)	17.6%	(135 688)	18.4%	(265 714)	36.0%	(111 453)	29.9%	21.7%
Net Cash from/(used) Investing Activities	(738 582)	(130 026)	17.6%	(135 688)	18.4%	(265 714)	36.0%	(111 453)	29.9%	21.7%
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)	-	-	(20 325)	32.7%	(20 325)	32.7%	-	-	(100.0%)
Repayment of borrowing	(62 215)	-	-	(20 325)	32.7%	(20 325)	32.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	135 804	-	-	(20 325)	(15.0%)	(20 325)	(15.0%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(29 780)	307 391	(1 032.2%)	442 658	(1 486.5%)	750 049	(2 518.7%)	190 448	(389.0%)	132.4%
Cash/cash equivalents at the year begin:	678 807	-	-	853 871	125.8%	-	-	775 056	99.1%	10.2%
Cash/cash equivalents at the year end:	649 027	853 871	131.6%	1 296 529	199.8%	1 296 529	199.8%	962 481	181.6%	34.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 771	12.8%	3 133	2.0%	-	-	131 645	85.2%	154 549	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 391	72.9%	1 494	2.2%	-	-	17 240	24.9%	69 126	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 234	43.5%	1 577	3.0%	-	-	28 591	53.5%	53 402	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 527	17.7%	701	1.6%	-	-	34 321	80.7%	42 550	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 123	10.8%	959	1.7%	-	-	49 550	87.5%	56 632	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	920	5.2%	261	1.5%	-	-	16 451	93.3%	17 631	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	91	.1%	133	.1%	-	-	93 208	99.8%	93 432	19.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20 279)	894.0%	92	(4.0%)	-	-	17 919	(790.0%)	(2 268)	(.5%)	-	-	-	-
Total By Income Source	87 778	18.1%	8 350	1.7%	-	-	388 926	80.2%	485 053	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 122	14.1%	1 333	6.0%	-	-	17 637	79.8%	22 091	4.6%	-	-	-	-
Commercial	37 029	44.7%	568	.7%	-	-	45 174	54.6%	82 770	17.1%	-	-	-	-
Households	41 298	11.5%	6 093	1.7%	-	-	310 168	86.7%	357 558	73.7%	-	-	-	-
Other	6 330	28.0%	356	1.6%	-	-	15 948	70.5%	22 633	4.7%	-	-	-	-
Total By Customer Group	87 778	18.1%	8 350	1.7%	-	-	388 926	80.2%	485 053	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 925	100.0%	-	-	-	-	-	-	9 925	35.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 823	100.0%	-	-	-	-	-	-	17 823	64.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	27 748	100.0%	-	-	-	-	-	-	27 748	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 833 296	480 584	26,2%	399 894	21,8%	880 479	48,0%	340 834	44,9%	17,3%
Exchange Revenue										
Service charges - Electricity	721 887	198 195	27,5%	167 173	23,2%	365 368	50,6%	147 477	46,6%	13,4%
Service charges - Water	127 877	26 513	20,7%	38 086	29,8%	64 599	50,5%	27 925	39,8%	36,4%
Service charges - Waste Water Management	120 306	33 910	28,2%	27 808	23,1%	61 718	51,3%	27 136	60,3%	2,5%
Service charges - Waste Management	76 326	21 671	28,4%	18 042	23,6%	39 713	52,0%	14 141	61,4%	27,6%
Sale of Goods and Rendering of Services	6 315	1 246	19,7%	1 883	29,8%	3 129	49,5%	1 471	40,9%	28,0%
Agency services	9 823	2 656	27,0%	2 654	27,0%	5 310	54,1%	2 153	48,8%	23,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 768	4 375	26,1%	4 385	26,2%	8 760	52,2%	3 755	47,5%	16,8%
Interest earned from Current and Non Current Assets	20 420	4 490	22,0%	5 543	27,1%	10 033	49,1%	4 635	44,8%	19,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 529	3 763	39,5%	3 477	36,5%	7 240	76,0%	2 197	58,0%	58,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 056	1 617	20,1%	464	5,8%	2 082	25,8%	1 492	39,8%	(68,9%)
Non-Exchange Revenue										
Property rates	226 949	89 889	39,6%	46 392	20,4%	136 281	60,0%	42 442	62,6%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 897	5 323	2,2%	12 088	5,0%	17 411	7,2%	83	-	14 380,7%
Licences or permits	4 674	860	18,4%	650	13,9%	1 510	32,3%	702	35,4%	(7,4%)
Transfer and subsidies - Operational	217 912	83 020	38,1%	68 060	31,2%	151 080	69,3%	62 237	69,9%	9,4%
Interest	3 811	854	22,4%	982	25,8%	1 836	48,2%	909	47,6%	7,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 120	2 201	27,1%	2 207	27,2%	4 408	54,3%	2 078	53,5%	6,2%
Gains on disposal of Assets	1 627	-	-	-	-	-	-	-	-	-
Other Gains	10 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 797 137	310 468	17,3%	283 775	15,8%	594 242	33,1%	306 241	37,9%	(7,3%)
Employee related costs	469 245	96 572	20,6%	99 033	21,1%	195 605	41,7%	96 610	41,2%	2,5%
Remuneration of councillors	21 653	5 178	23,9%	5 178	23,9%	10 357	47,8%	5 964	50,1%	(13,2%)
Bulk purchases - electricity	598 611	128 426	21,5%	127 407	21,3%	255 833	42,7%	111 389	50,1%	14,4%
Inventory consumed	69 008	8 494	12,3%	14 478	21,0%	22 972	33,3%	12 815	49,0%	13,0%
Debt impairment	86 508	-	-	(31 597)	(36,5%)	(31 597)	(36,5%)	-	2,8%	(100,0%)
Depreciation and amortisation	110 079	(1)	-	-	-	(1)	-	-	-	-
Interest	41 676	9 524	22,9%	9 472	22,7%	18 995	45,6%	9 224	47,8%	2,7%
Contracted services	148 230	12 078	8,1%	31 348	21,1%	43 426	29,3%	33 008	36,1%	(5,0%)
Transfers and subsidies	13 606	1 055	7,8%	500	3,7%	1 555	11,4%	557	22,3%	(10,2%)
Irrecoverable debts written off	122 522	23 938	19,5%	7 706	6,3%	31 644	25,8%	9 220	118 652,0%	(16,4%)
Operational costs	111 609	25 203	22,6%	20 251	18,1%	45 454	40,7%	27 454	51,3%	(26,2%)
Losses on disposal of Assets	4 320	-	-	-	-	-	-	-	-	-
Other Losses	70	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	36 159	170 117	-	116 120	-	286 236	-	34 593	-	-
Transfers and subsidies - capital (monetary allocations)	77 246	-	-	(8)	-	(8)	-	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	113 405	170 117	-	116 112	-	286 229	-	34 593	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	113 405	170 117	-	116 112	-	286 229	-	34 593	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	113 405	170 117	-	116 112	-	286 229	-	34 593	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	113 405	170 117	-	116 112	-	286 229	-	34 593	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	186 345	31 400	16,9%	39 386	21,1%	70 786	38,0%	49 379	40,9%	(20,2%)
National Government	77 246	21 394	27,7%	18 278	23,7%	39 672	51,4%	12 695	39,9%	44,0%
Provincial Government	-	-	-	848	-	848	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 246	21 394	27,7%	19 126	24,8%	40 520	52,5%	12 695	39,9%	50,7%
Borrowing	25 400	3 278	12,9%	1 761	6,9%	5 039	19,8%	8 114	28,6%	(78,3%)
Internally generated funds	83 699	6 729	8,0%	18 499	22,1%	25 228	30,1%	28 570	48,7%	(35,2%)
Capital Expenditure Functional	186 345	31 400	16,9%	39 386	21,1%	70 786	38,0%	49 379	40,9%	(20,2%)
Municipal governance and administration	12 460	3 643	29,2%	4 308	34,6%	7 951	63,8%	1 378	24,1%	212,7%
Executive and Council	20	-	-	-	-	-	-	-	-	-
Finance and administration	12 440	3 643	29,3%	4 308	34,6%	7 951	63,9%	1 378	24,1%	212,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	36 443	4 906	13,5%	9 288	25,5%	14 194	38,9%	3 701	34,5%	150,9%
Community and Social Services	1 825	-	-	51	2,8%	51	2,8%	85	9,9%	(39,5%)
Sport And Recreation	11 818	4 098	34,7%	7 275	61,6%	11 373	96,2%	3 616	74,1%	101,2%
Public Safety	9 800	-	-	-	-	-	-	-	-	-
Housing	13 000	807	6,2%	1 963	15,1%	2 770	21,3%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 819	10 391	28,2%	9 638	26,2%	20 030	54,4%	23 177	83,2%	(58,4%)
Planning and Development	505	-	-	2	4%	2	4%	-	-	(100,0%)
Road Transport	36 314	10 391	28,6%	9 637	26,5%	20 028	55,2%	23 177	83,2%	(58,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	100 624	12 460	12,4%	16 151	16,1%	28 612	28,4%	21 123	27,4%	(23,5%)
Energy sources	45 199	1 132	2,5%	12 113	26,8%	13 245	29,3%	5 673	12,3%	113,5%
Water Management	20 219	69	3%	516	2,6%	585	2,9%	5 279	65,7%	(90,2%)
Waste Water Management	34 206	11 259	32,9%	3 523	10,3%	14 782	43,2%	9 606	30,6%	(63,3%)
Waste Management	1 000	-	-	-	-	-	-	565	56,5%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 609 927	475 387	29,5%	402 136	25,0%	877 524	54,5%	386 582	55,8%	4,0%
Property rates	212 604	23 766	11,2%	15 197	7,1%	38 963	18,3%	18 686	16,9%	(18,7%)
Service charges	989 911	336 108	34,0%	280 966	28,4%	617 074	62,3%	263 799	62,6%	6,5%

Other revenue	75 065	12 102	16.1%	7 398	9.9%	19 500	26.0%	10 259	31.6%	(27.9%)
Transfers and Subsidies - Operational	217 912	59 355	27.2%	69 276	31.8%	128 631	59.0%	65 812	72.5%	5.3%
Transfers and Subsidies - Capital	77 246	38 098	49.3%	20 519	26.6%	58 617	75.9%	19 252	59.7%	6.6%
Interest	37 188	5 958	16.0%	8 780	23.6%	14 739	39.6%	8 774	42.0%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 474 188)	(276 981)	18.8%	(215 854)	14.6%	(492 835)	33.4%	(203 401)	37.2%	6.1%
Suppliers and employees	(1 422 746)	(267 457)	18.8%	(215 233)	15.1%	(482 690)	33.9%	(203 401)	37.8%	5.8%
Finance charges	(37 837)	(9 524)	25.2%	(622)	1.6%	(10 145)	26.8%	-	25.8%	(100.0%)
Decrease (increase) in non-current investments	(13 606)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	135 739	198 406	146.2%	186 282	137.2%	384 688	283.4%	183 182	315.3%	1.7%
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%	(44 941)	24.1%	(93 903)	50.4%	(56 106)	48.4%	(19.9%)
Capital assets	(186 345)	(48 962)	26.3%	(44 941)	24.1%	(93 903)	50.4%	(56 106)	48.4%	(19.9%)
Net Cash from/(used) Investing Activities	(186 245)	(48 962)	26.3%	(44 941)	24.1%	(93 903)	50.4%	(56 106)	48.4%	(19.9%)
Cash Flow from Financing Activities										
Receipts	71 100	86	.1%	(38)	(.1%)	48	.1%	55	.3%	(168.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	70 950	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	86	57.0%	(38)	(25.3%)	48	31.7%	55	88.2%	(168.6%)
Payments	(27 593)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(27 593)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	43 507	86	.2%	(38)	(.1%)	48	.1%	55	.5%	(168.6%)
Net Increase/(Decrease) in cash held	(7 000)	149 530	(2 136.2%)	141 303	(2 018.7%)	290 833	(4 154.8%)	127 131	(285.7%)	11.1%
Cash/cash equivalents at the year begin:	135 014	214 152	158.6%	388 184	287.5%	214 152	158.6%	291 315	145.7%	33.3%
Cash/cash equivalents at the year end:	128 014	388 184	303.2%	529 475	413.6%	529 475	413.6%	418 446	642.9%	26.5%

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	18 109	24.5%	3 059	4.1%	2 814	3.8%	49 836	67.5%	73 819	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 345	85.4%	838	1.8%	703	1.5%	5 211	11.3%	46 096	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 698	26.9%	1 304	2.6%	1 145	2.2%	34 865	68.3%	51 013	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 969	19.1%	2 400	3.5%	2 357	3.5%	50 193	73.9%	67 918	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 889	20.5%	1 668	3.9%	1 638	3.8%	31 111	71.8%	43 306	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 682	11.5%	513	3.5%	523	3.6%	11 895	81.4%	14 612	3.8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 261	2.1%	102	.2%	178	.3%	59 393	97.5%	60 935	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 998)	(37.4%)	701	2.9%	1 673	7.0%	30 688	127.5%	24 064	6.3%	-	-	-	-
Total By Income Source	86 955	22.8%	10 585	2.8%	11 030	2.9%	273 192	71.6%	381 762	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 521	55.5%	596	4.4%	619	4.6%	4 816	35.5%	13 553	3.6%	-	-	-	-
Commercial	13 834	76.8%	188	1.0%	114	.6%	3 886	21.6%	18 023	4.7%	-	-	-	-
Households	55 273	17.1%	9 249	2.9%	9 815	3.0%	249 014	77.0%	323 350	84.7%	-	-	-	-
Other	10 327	38.5%	552	2.1%	482	1.8%	15 475	57.7%	26 836	7.0%	-	-	-	-
Total By Customer Group	86 955	22.8%	10 585	2.8%	11 030	2.9%	273 192	71.6%	381 762	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	(100 000)	100.2%	-	-	-	-	233	(.2%)	(99 767)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	3	100.0%	-	-	-	-	3	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(100 000)	100.2%	3	-	-	-	233	(.2%)	(99 764)	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 181 765	323 492	27,4%	311 832	26,4%	635 324	53,8%	292 253	49,6%	6,7%
Exchange Revenue										
Service charges - Electricity	691 544	182 941	26,5%	186 085	26,9%	369 026	53,4%	161 738	45,1%	15,1%
Service charges - Water	69 574	17 986	25,9%	18 397	26,4%	36 382	52,3%	20 147	54,0%	(8,7%)
Service charges - Waste Water Management	32 962	9 977	30,3%	9 708	29,5%	19 685	59,7%	9 495	63,8%	2,2%
Service charges - Waste Management	33 379	9 972	29,9%	9 880	29,6%	19 852	59,5%	9 481	64,1%	4,2%
Sale of Goods and Rendering of Services	5 220	1 806	34,6%	1 475	28,3%	3 281	62,8%	1 670	57,1%	(11,7%)
Agency services	6 107	1 680	27,5%	1 654	27,1%	3 333	54,6%	1 752	41,3%	(5,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 681	1 875	40,1%	2 485	53,1%	4 359	93,1%	1	-	304 001,7%
Interest earned from Current and Non Current Assets	35 711	4 386	12,3%	3 716	10,4%	8 102	22,7%	5 586	37,0%	(33,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 163	1 479	35,5%	930	22,3%	2 408	57,8%	827	32,3%	12,4%
Licence and permits	2 514	283	11,2%	278	11,0%	560	22,3%	109	21,6%	154,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 682	498	6,5%	355	4,6%	853	11,1%	247	11,3%	43,7%
Non-Exchange Revenue										
Property rates	106 956	29 383	27,5%	28 425	26,6%	57 808	54,0%	26 860	54,6%	5,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 770	506	4,0%	482	3,8%	988	7,7%	734	84,6%	(34,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	166 208	56 655	34,1%	45 544	27,4%	102 199	61,5%	53 607	63,1%	(15,0%)
Interest	2 292	3 730	162,8%	2 926	127,7%	6 656	290,4%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	337	-	(506)	-	(169)	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 131 330	302 125	26,7%	310 460	27,4%	612 585	54,1%	285 519	48,4%	8,7%
Employee related costs	310 872	72 645	23,4%	96 888	31,2%	169 533	54,5%	81 162	49,6%	19,4%
Remuneration of councillors	13 716	3 022	22,0%	3 024	22,0%	6 046	44,1%	3 285	47,1%	(8,0%)
Bulk purchases - electricity	541 328	177 552	32,8%	157 483	29,1%	335 035	61,9%	130 004	53,0%	21,1%
Inventory consumed	55 533	6 043	10,9%	8 137	14,7%	14 180	25,5%	7 376	22,2%	10,3%
Debt impairment	15 623	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 355	14 304	27,3%	14 318	27,3%	28 623	54,7%	23 137	50,4%	(38,1%)
Interest	4 569	559	12,2%	559	12,2%	1 117	24,5%	621	43,1%	(10,1%)
Contracted services	69 322	14 052	20,3%	14 459	20,9%	28 511	41,1%	23 682	27,2%	(38,9%)
Transfers and subsidies	5 429	249	4,6%	2 273	41,9%	2 522	46,5%	2 139	42,3%	6,3%
Irrecoverable debts written off	16 514	1 157	7,0%	1 211	7,3%	2 369	14,3%	3 026	183,5%	(60,0%)
Operational costs	46 069	12 542	27,2%	12 106	26,3%	24 648	53,5%	11 087	43,8%	9,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50 435	21 367	-	1 372	-	22 740	-	6 734	-	-
Transfers and subsidies - capital (monetary allocations)	60 048	7 268	12,1%	17 858	29,7%	25 127	41,8%	23 399	130,0%	(23,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	110 483	28 636		19 231		47 866		30 133		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	110 483	28 636		19 231		47 866		30 133		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	110 483	28 636		19 231		47 866		30 133		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	110 483	28 636		19 231		47 866		30 133		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	136 176	17 908	13,2%	32 865	24,1%	50 772	37,3%	37 219	49,8%	(11,7%)
National Government	49 938	6 397	12,8%	10 589	21,2%	16 987	34,0%	15 707	123,2%	(32,6%)
Provincial Government	2 277	-	-	1 596	70,1%	1 596	70,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 216	6 397	12,3%	12 186	23,3%	18 583	35,6%	15 707	124,9%	(22,4%)
Borrowing	21 960	-	-	-	-	-	-	-	-	-
Internally generated funds	62 000	11 510	18,6%	20 679	33,4%	32 189	51,9%	21 512	29,5%	(3,9%)
Capital Expenditure Functional	136 176	17 908	13,2%	32 865	24,1%	50 772	37,3%	37 513	51,0%	(12,4%)
Municipal governance and administration	11 440	3 192	27,9%	3 152	27,5%	6 344	55,5%	2 938	24,1%	7,3%
Executive and Council	500	41	8,2%	-	-	41	8,2%	-	-	-
Finance and administration	10 940	3 152	28,8%	3 152	28,8%	6 303	57,6%	2 938	24,5%	7,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 746	518	2,8%	2 071	11,0%	2 589	13,8%	1 131	17,8%	83,0%
Community and Social Services	688	-	-	-	-	-	-	426	57,5%	(100,0%)
Sport And Recreation	14 448	513	3,6%	2 005	13,9%	2 518	17,4%	242	12,4%	728,2%
Public Safety	3 610	5	,1%	66	1,8%	71	2,0%	464	16,6%	(85,7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 502	1 482	12,9%	2 823	24,5%	4 305	37,4%	13 190	111,7%	(78,6%)
Planning and Development	500	-	-	-	-	-	-	1	,7%	(100,0%)
Road Transport	11 002	1 482	13,5%	2 823	25,7%	4 305	39,1%	13 190	112,4%	(78,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	94 487	12 715	13,5%	24 819	26,3%	37 534	39,7%	20 253	46,1%	22,5%
Energy sources	26 333	1 607	6,1%	1 727	6,6%	3 334	12,7%	3 307	136,5%	(47,8%)
Water Management	29 777	4 166	14,0%	13 981	47,0%	18 146	60,9%	6 392	23,4%	118,7%
Waste Water Management	30 098	6 642	22,1%	9 111	30,3%	15 753	52,3%	10 554	56,3%	(13,7%)
Waste Management	8 280	300	3,6%	-	-	300	3,6%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 376 260	302 585	22,0%	397 524	28,9%	700 109	50,9%	262 525	35,3%	51,4%
Property rates	102 814	25 931	25,2%	26 906	26,2%	52 837	51,4%	25 599	39,5%	5,1%
Service charges	976 501	189 913	19,4%	285 936	29,3%	475 849	48,7%	170 212	34,5%	68,0%

Other revenue	34 827	6 924	19.9%	7 549	21.7%	14 472	41.6%	4 534	24.7%	66.5%
Transfers and Subsidies - Operational	166 208	58 701	35.3%	53 507	32.2%	112 208	67.5%	54 890	40.2%	(2.5%)
Transfers and Subsidies - Capital	60 048	17 875	29.8%	17 992	30.0%	35 867	59.7%	5 062	46.8%	255.4%
Interest	35 862	3 240	9.0%	5 635	15.7%	8 875	24.7%	2 229	16.3%	152.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 130 475)	(306 095)	27.1%	(308 113)	27.3%	(614 208)	54.3%	(324 183)	45.4%	(5.0%)
Suppliers and employees	(1 121 239)	(305 888)	27.3%	(305 838)	27.3%	(611 726)	54.6%	(324 183)	45.7%	(5.7%)
Finance charges	(4 586)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 650)	(207)	4.4%	(2 275)	48.9%	(2 482)	53.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	245 785	(3 510)	(1.4%)	89 411	36.4%	85 901	34.9%	(61 657)	(109.3%)	(245.0%)
Cash Flow from Investing Activities										
Receipts	-	(5 363)	-	(6 672)	-	(12 035)	-	458	(19.4%)	(1 557.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(5 363)	-	(6 672)	-	(12 035)	-	458	-	(1 557.3%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(126 158)	(20 740)	16.4%	(36 054)	28.6%	(56 794)	45.0%	(40 461)	44.5%	(10.9%)
Capital assets	(126 158)	(20 740)	16.4%	(36 054)	28.6%	(56 794)	45.0%	(40 461)	44.5%	(10.9%)
Net Cash from/(used) Investing Activities	(126 158)	(26 104)	20.7%	(42 725)	33.9%	(68 829)	54.6%	(40 003)	43.4%	6.8%
Cash Flow from Financing Activities										
Receipts	-	(34)	-	(33)	-	(67)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(34)	-	(33)	-	(67)	-	-	-	(100.0%)
Payments	(455)	(194)	42.6%	(338)	74.2%	(531)	116.8%	(280)	-	20.5%
Repayment of borrowing	(455)	(194)	42.6%	(338)	74.2%	(531)	116.8%	(280)	-	20.5%
Net Cash from/(used) Financing Activities	(455)	(228)	50.2%	(370)	81.4%	(598)	131.6%	(280)	-	32.2%
Net Increase/(Decrease) in cash held	119 172	(29 842)	(25.0%)	46 315	38.9%	16 474	13.8%	(101 941)	243.4%	(145.4%)
Cash/cash equivalents at the year begin:	262 000	182 982	69.8%	150 878	57.6%	182 982	69.8%	250 442	81.6%	(39.8%)
Cash/cash equivalents at the year end:	381 172	150 878	39.6%	197 193	51.7%	197 193	51.7%	148 501	48.8%	32.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 386	13.3%	4 752	8.6%	3 161	5.7%	40 066	72.4%	55 365	17.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63 614	51.7%	15 180	12.3%	7 237	5.9%	36 924	30.0%	122 954	38.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 562	16.2%	5 106	7.8%	3 698	5.7%	45 958	70.4%	65 324	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 499	9.4%	1 963	5.3%	1 585	4.3%	30 143	81.1%	37 190	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 552	11.4%	1 907	6.1%	1 504	4.8%	24 199	77.7%	31 162	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	83.3%	0	8.0%	0	6.7%	0	2.0%	4	-	-	-	-	-
Interest on Arrear Debtor Accounts	41	1.0%	27	.7%	7	.2%	3 848	98.1%	3 922	1.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(280)	(4.6%)	594	9.8%	360	5.9%	5 413	88.9%	6 088	1.9%	-	-	-	-
Total By Income Source	88 378	27.4%	29 528	9.2%	17 552	5.5%	186 550	57.9%	322 008	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 458	44.6%	876	26.8%	450	13.8%	487	14.9%	3 271	1.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86 920	27.3%	28 652	9.0%	17 101	5.4%	186 063	58.4%	318 737	99.0%	-	-	-	-
Total By Customer Group	88 378	27.4%	29 528	9.2%	17 552	5.5%	186 550	57.9%	322 008	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	71 190	100.0%	-	-	-	-	-	-	71 190	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	71 190	100.0%	-	-	-	-	-	-	71 190	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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	150 348	21 519	14,3%	30 648	20,4%	52 167	34,7%	22 644	24,3%	35,3%
Transfers and Subsidies - Operational	281 571	117 694	41,8%	93 017	33,0%	210 711	74,8%	88 455	73,9%	5,2%
Transfers and Subsidies - Capital	4 321	-	-	500	11,6%	-	-	-	32,3%	(100,0%)
Interest	48 120	12 310	25,6%	8 098	16,8%	20 408	42,4%	12 162	54,2%	(33,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(489 493)	(146 000)	29,8%	(132 224)	27,0%	(278 224)	56,8%	(163 091)	55,9%	(18,9%)
Suppliers and employees	(466 608)	(146 000)	31,3%	(132 224)	28,3%	(278 224)	59,6%	(163 091)	58,2%	(18,9%)
Finance charges	(7 695)	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 190)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 570	5 523	120,8%	39	,8%	5 562	121,7%	(39 829)	81,3%	(100,1%)
Cash Flow from Investing Activities										
Receipts	(20 000)	(40 000)	200,0%	(40 000)	200,0%	(80 000)	400,0%	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(20 000)	(40 000)	200,0%	(40 000)	200,0%	(80 000)	400,0%	-	-	(100,0%)
Payments	(127 926)	(4 467)	3,5%	(7 438)	5,8%	(11 905)	9,3%	(20 356)	27,6%	(63,5%)
Capital assets	(127 926)	(4 467)	3,5%	(7 438)	5,8%	(11 905)	9,3%	(20 356)	27,6%	-
Net Cash from/(used) Investing Activities	(147 926)	(44 467)	30,1%	(47 438)	32,1%	(91 905)	62,1%	(20 356)	58,4%	133,0%
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%	(1 994)	24,5%	(3 941)	48,4%	-	-	(100,0%)
Repayment of borrowing	(8 140)	(1 946)	23,9%	(1 994)	24,5%	(3 941)	48,4%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(8 140)	(1 946)	23,9%	(1 994)	24,5%	(3 941)	48,4%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(151 496)	(40 890)	27,0%	(49 394)	32,6%	(90 284)	59,6%	(60 185)	62,7%	(17,9%)
Cash/cash equivalents at the year begin:	391 294	410 384	104,9%	369 494	94,4%	410 384	104,9%	384 013	123,2%	(3,8%)
Cash/cash equivalents at the year end:	239 798	369 494	154,1%	320 100	133,5%	320 100	133,5%	323 828	175,8%	(1,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	276	16,4%	0	-	2	,1%	1 404	83,4%	1 682	100,0%	-	-	-	-
Total By Income Source	276	16,4%	0	-	2	,1%	1 404	83,4%	1 682	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	276	16,4%	0	-	2	,1%	1 404	83,4%	1 682	100,0%	-	-	-	-
Total By Customer Group	276	16,4%	0	-	2	,1%	1 404	83,4%	1 682	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	66	100,0%	-	-	-	-	-	-	66	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	66	100,0%	-	-	-	-	-	-	66	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	850 549	241 593	28,4%	207 406	24,4%	448 999	52,8%	172 385	51,6%	20,3%
Exchange Revenue										
Service charges - Electricity	170 078	46 866	27,6%	43 337	25,5%	90 202	53,0%	37 307	53,9%	16,2%
Service charges - Water	103 720	30 497	29,4%	34 732	33,5%	65 229	62,9%	26 801	55,5%	29,6%
Service charges - Waste Water Management	49 742	13 726	27,6%	12 437	25,0%	26 163	52,6%	12 050	52,7%	3,2%
Service charges - Waste Management	46 549	12 370	26,6%	11 800	25,4%	24 171	51,9%	11 268	51,3%	4,7%
Sale of Goods and Rendering of Services	26 616	944	3,5%	1 025	3,9%	1 969	7,4%	1 055	7,8%	(2,8%)
Agency services	8 417	1 548	18,4%	2 644	31,4%	4 192	49,8%	2 396	40,6%	10,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 661	6 084	22,0%	6 309	22,8%	12 393	44,8%	6 549	47,4%	(3,7%)
Interest earned from Current and Non Current Assets	6 169	491	8,0%	588	9,5%	1 079	17,5%	522	18,1%	12,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 076	494	23,8%	476	22,9%	970	46,7%	128	16,1%	273,3%
Licence and permits	76	10	12,9%	25	32,4%	34	45,3%	14	160,3%	72,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 055	720	17,8%	1 481	36,5%	2 202	54,3%	1 225	52,8%	21,0%
Non-Exchange Revenue										
Property rates	173 070	71 948	41,6%	32 961	19,0%	104 909	60,6%	31 038	61,5%	6,2%
Surcharges and Taxes	-	-	-	-	-	-	-	473	51,1%	(100,0%)
Fines, penalties and forfeits	27 812	1 955	7,0%	2 119	7,6%	4 074	14,6%	1 090	5,7%	94,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	182 290	51 313	28,1%	55 087	30,2%	106 399	58,4%	38 102	59,8%	44,6%
Interest	4 554	857	18,8%	885	19,4%	1 742	38,3%	1 065	33,6%	(16,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 003	1 770	29,5%	1 458	24,3%	3 228	53,8%	1 302	57,1%	12,0%
Gains on disposal of Assets	114	-	-	-	-	-	-	-	3,8%	-
Other Gains	11 546	2	-	40	,3%	42	,4%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	884 103	179 028	20,2%	209 140	23,7%	388 167	43,9%	185 099	46,5%	13,0%
Employee related costs	315 821	71 718	22,7%	74 147	23,5%	145 865	46,2%	71 430	51,9%	3,8%
Remuneration of councillors	15 017	3 332	22,2%	3 273	21,8%	6 605	44,0%	3 270	44,2%	,1%
Bulk purchases - electricity	139 207	25 431	18,3%	36 322	26,1%	61 753	44,4%	6 317	36,8%	475,0%
Inventory consumed	41 790	6 838	16,4%	10 408	24,9%	17 246	41,3%	10 391	41,6%	2%
Debt impairment	116 591	29 148	25,0%	19 654	16,9%	48 802	41,9%	31 750	50,0%	(38,1%)
Depreciation and amortisation	35 541	8 905	25,1%	8 640	24,3%	17 546	49,4%	8 332	47,7%	3,7%
Interest	47 551	2 347	4,9%	10 187	21,4%	12 533	26,4%	8 412	21,2%	21,1%
Contracted services	60 429	5 883	9,7%	14 139	23,4%	20 021	33,1%	15 869	47,6%	(10,9%)
Transfers and subsidies	12 080	-	-	379	3,1%	379	3,1%	14	22,6%	2 568,5%
Irrecoverable debts written off	0	-	-	8 325	166 494 540,0%	8 325	166 494 540,0%	-	-	(100,0%)
Operational costs	94 466	25 426	26,9%	23 667	25,1%	49 093	52,0%	29 313	58,0%	(19,3%)
Losses on disposal of Assets	64	-	-	-	-	-	-	-	-	-
Other Losses	5 546	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 554)	62 566	-	(1 734)	-	60 832	-	(12 714)	-	-
Transfers and subsidies - capital (monetary allocations)	72 237	5 339	7,4%	14 953	20,7%	20 291	28,1%	55 846	54,0%	(73,2%)
Transfers and subsidies - capital (in-kind)	50	21	42,9%	-	-	21	42,9%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 733	67 926		13 219		81 145		43 132		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 733	67 926		13 219		81 145		43 132		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 733	67 926		13 219		81 145		43 132		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 733	67 926		13 219		81 145		43 132		

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		88 780	6 443	7,3%	15 298	17,2%	21 741	24,5%	54 293	29,3%	(71,8%)	
National Government		27 537	5 339	19,4%	7 408	26,9%	12 747	46,3%	7 779	30,4%	(4,8%)	
Provincial Government		44 700	-	-	6 340	14,2%	6 340	14,2%	44 753	65,1%	(85,8%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		72 237	5 339	7,4%	13 748	19,0%	19 087	26,4%	52 532	54,0%	(73,8%)	
Borrowing		10 000	13	,1%	(1 028)	(10,3%)	(1 015)	(10,2%)	1 395	1,7%	(173,7%)	
Internally generated funds		6 543	1 091	16,7%	2 578	39,4%	3 670	56,1%	367	17,8%	603,2%	
Capital Expenditure Functional		88 830	6 474	7,3%	15 298	17,2%	21 772	24,5%	54 293	29,3%	(71,8%)	
Municipal governance and administration		6 874	33	,5%	(891)	(13,0%)	(858)	(12,5%)	-	5,3%	(100,0%)	
Executive and Council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		6 874	33	,5%	(891)	(13,0%)	(858)	(12,5%)	-	5,3%	(100,0%)	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		45 288	-	-	6 861	15,1%	6 861	15,1%	44 849	60,9%	(84,7%)	
Community and Social Services		-	-	-	-	-	-	-	-	-	-	
Sport And Recreation		-	-	-	2	-	2	-	96	2,8%	(98,2%)	
Public Safety		-	-	-	-	-	-	-	-	-	-	
Housing		45 288	-	-	6 859	15,1%	6 859	15,1%	44 753	65,9%	(84,7%)	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		-	-	-	1 890	-	1 890	-	1 309	5,2%	44,4%	
Planning and Development		-	-	-	686	-	686	-	-	-	(100,0%)	
Road Transport		-	-	-	1 205	-	1 205	-	1 309	5,4%	(8,0%)	
Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Trading Services		36 668	6 440	17,6%	7 438	20,3%	13 878	37,8%	8 135	12,1%	(8,6%)	
Energy sources		-	-	-	-	-	-	-	286	1,5%	(100,0%)	
Water Management		12 281	1 102	9,0%	30	,2%	1 131	9,2%	2 895	16,8%	(99,0%)	
Waste Water Management		24 387	5 339	21,9%	7 408	30,4%	12 747	52,3%	4 955	14,4%	49,5%	
Waste Management		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	726 504	199 773	27,5%	211 312	29,1%	411 085	56,6%	186 477	53,8%	13,3%	
Property rates	148 785	29 899	20,1%	34 609	23,3%	64 508	43,4%	31 715	42,2%	9,1%	
Service charges	284 450	97 471	34,3%	96 446	33,9%	193 917	68,2%	85 134	67,8%	13,3%	

Other revenue	43 994	11 120	25.3%	7 155	16.3%	18 275	41.5%	10 805	48.1%	(33.8%)
Transfers and Subsidies - Operational	168 960	52 917	31.4%	54 573	32.4%	107 490	63.8%	34 942	60.5%	56.2%
Transfers and Subsidies - Capital	72 237	6 504	9.0%	17 140	23.7%	23 644	32.7%	22 884	30.1%	(25.1%)
Interest	8 477	1 862	22.0%	1 389	16.4%	3 251	38.3%	998	31.0%	39.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(718 528)	(283 216)	39.4%	(276 573)	38.5%	(559 789)	77.9%	(113 001)	41.8%	144.8%
Suppliers and employees	(669 212)	(278 993)	41.7%	(269 722)	40.3%	(548 715)	82.0%	(104 589)	43.7%	157.9%
Finance charges	(39 317)	(4 223)	10.7%	(6 851)	17.4%	(11 074)	28.2%	(8 412)	21.9%	(18.6%)
Transfers and grants	(10 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 975	(83 443)	(1 046.3%)	(65 261)	(818.3%)	(148 704)	(1 864.6%)	73 477	122.2%	(188.8%)
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	(88 830)	(14 103)	15.9%	(11 107)	12.5%	(25 210)	28.4%	(14 887)	20.3%	(25.4%)
Capital assets	(88 830)	(14 103)	15.9%	(11 107)	12.5%	(25 210)	28.4%	(14 887)	20.3%	(25.4%)
Net Cash from/(used) Investing Activities	(88 830)	(14 103)	15.9%	(11 107)	12.5%	(25 210)	28.4%	(14 887)	20.3%	(25.4%)
Cash Flow from Financing Activities										
Receipts	10 000	171	1.7%	156	1.6%	327	3.3%	181	.6%	(13.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	171	-	156	-	327	-	181	-	(13.8%)
Payments	(21 257)	(15 511)	73.0%	(7 115)	33.5%	(22 626)	106.4%	(13 135)	74.9%	(45.8%)
Repayment of borrowing	(21 257)	(15 511)	73.0%	(7 115)	33.5%	(22 626)	106.4%	(13 135)	74.9%	(45.8%)
Net Cash from/(used) Financing Activities	(11 257)	(15 340)	136.3%	(6 959)	61.8%	(22 299)	198.1%	(12 954)	(48.5%)	(46.3%)
Net Increase/(Decrease) in cash held	(92 112)	(112 886)	122.6%	(83 328)	90.5%	(196 214)	213.0%	45 635	(89.9%)	(282.6%)
Cash/cash equivalents at the year begin:	(58 160)	17 627	(30.3%)	(95 262)	163.8%	17 627	(30.3%)	56 885	(12.8%)	(267.5%)
Cash/cash equivalents at the year end:	(150 273)	(95 262)	63.4%	(178 590)	118.8%	(178 590)	118.8%	102 520	(49.4%)	(274.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 655	16.7%	6 380	6.8%	3 499	3.7%	68 141	72.7%	93 676	21.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 482	64.7%	1 682	11.5%	379	2.6%	3 103	21.2%	14 645	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 451	22.6%	3 312	6.5%	1 766	3.5%	34 062	67.3%	50 592	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 472	8.5%	2 425	3.2%	1 990	2.6%	65 508	85.7%	76 395	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 217	8.4%	2 915	3.4%	2 072	2.4%	74 100	85.9%	86 303	19.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	112	12.7%	35	4.0%	20	2.3%	712	81.0%	879	2%	-	-	-	-
Interest on Arrear Debtor Accounts	7 323	6.5%	3 370	3.0%	2 600	2.3%	99 082	88.2%	112 375	25.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 288)	614.5%	742	(62.6%)	250	(21.1%)	5 109	(430.8%)	(1 186)	(.3%)	-	-	-	-
Total By Income Source	50 424	11.6%	20 861	4.8%	12 577	2.9%	349 817	80.7%	433 679	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 148	15.3%	557	7.4%	160	2.1%	5 647	75.2%	7 513	1.7%	-	-	-	-
Commercial	16 890	37.8%	2 914	6.5%	1 184	2.6%	23 708	53.0%	44 697	10.3%	-	-	-	-
Households	14 933	4.6%	12 561	3.9%	10 514	3.2%	288 166	88.3%	326 174	75.2%	-	-	-	-
Other	17 453	31.6%	4 829	8.7%	718	1.3%	32 295	58.4%	55 296	12.8%	-	-	-	-
Total By Customer Group	50 424	11.6%	20 861	4.8%	12 577	2.9%	349 817	80.7%	433 679	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 449	81.1%	284	15.9%	33	1.8%	21	1.2%	1 787	17.7%
Auditor-General	-	-	-	-	2 052	26.0%	5 843	74.0%	7 895	78.3%
Other	-	-	13	3.3%	-	-	383	96.7%	396	3.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 449	14.4%	297	2.9%	2 085	20.7%	6 247	62.0%	10 078	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 017 871	542 639	26,9%	518 438	25,7%	1 061 077	52,6%	499 191	55,4%	3,9%
Exchange Revenue										
Service charges - Electricity	745 540	197 299	26,5%	175 480	23,5%	372 779	50,0%	165 718	54,4%	5,9%
Service charges - Water	209 109	44 254	21,2%	56 214	26,9%	100 468	48,0%	48 237	52,2%	16,5%
Service charges - Waste Water Management	129 533	30 558	23,6%	33 871	26,1%	64 429	49,7%	31 357	51,2%	8,0%
Service charges - Waste Management	115 444	28 981	25,1%	27 030	23,4%	56 011	48,5%	26 945	50,2%	3%
Sale of Goods and Rendering of Services	63 725	22 144	34,7%	22 771	35,7%	44 915	70,5%	40 555	69,1%	(43,9%)
Agency services	7 500	1 975	26,3%	1 820	24,3%	3 795	50,6%	1 775	50,6%	2,5%
Interest	0	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 500	1 955	15,6%	1 452	11,6%	3 407	27,3%	3 018	62,8%	(51,9%)
Interest earned from Current and Non Current Assets	55 000	10 497	19,1%	10 362	18,8%	20 859	37,9%	9 551	44,1%	8,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	452	317	70,2%	308	68,2%	626	138,4%	90	16,5%	243,8%
Rental from Fixed Assets	7 544	2 374	31,5%	2 263	30,0%	4 637	61,5%	1 938	70,6%	16,8%
Licence and permits	780	359	46,0%	335	42,9%	694	88,9%	258	59,1%	30,0%
Special rating levies	15 420	3 951	25,6%	3 864	25,1%	7 815	50,7%	-	-	(100,0%)
Operational Revenue	5 554	3 101	55,8%	2 509	45,2%	5 610	101,0%	3 394	69,1%	(26,1%)
Non-Exchange Revenue										
Property rates	383 977	99 591	25,9%	95 431	24,9%	195 022	50,8%	90 651	51,1%	5,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 537	13 326	25,4%	13 508	25,7%	26 834	51,1%	11 331	50,4%	19,2%
Licences or permits	2 000	542	27,1%	459	22,9%	1 001	50,0%	449	46,6%	2,1%
Transfer and subsidies - Operational	205 957	79 684	38,7%	66 016	32,1%	145 700	70,7%	62 720	72,7%	5,3%
Interest	2 300	333	14,5%	339	14,8%	672	29,2%	514	50,9%	(34,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	3 000	1 398	46,6%	4 405	146,8%	5 803	193,4%	692	22,5%	536,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 112 340	426 967	20,2%	556 136	26,3%	983 104	46,5%	515 972	46,9%	7,8%
Employee related costs	618 840	125 619	20,3%	159 843	25,8%	285 462	46,1%	148 041	45,9%	8,0%
Remuneration of councillors	14 012	3 459	24,7%	3 459	24,7%	6 917	49,4%	4 415	54,6%	(21,7%)
Bulk purchases - electricity	556 160	125 368	22,5%	124 071	22,3%	249 439	44,9%	105 193	44,0%	17,9%
Inventory consumed	76 168	10 884	14,3%	17 859	23,4%	28 744	37,7%	15 234	40,6%	17,2%
Debt impairment	70 770	17 693	25,0%	17 693	25,0%	35 385	50,0%	13 332	50,0%	32,7%
Depreciation and amortisation	167 211	41 803	25,0%	41 803	25,0%	83 606	50,0%	39 608	50,0%	5,5%
Interest	51 227	769	1,5%	23 887	46,6%	24 656	48,1%	22 955	48,2%	4,1%
Contracted services	356 644	40 823	11,4%	88 247	24,7%	129 071	36,2%	80 617	39,3%	9,5%
Transfers and subsidies	16 770	5 205	31,0%	3 855	23,0%	9 060	54,0%	3 707	52,8%	4,0%
Irrecoverable debts written off	20 000	10 989	54,9%	44 059	220,3%	55 048	275,2%	31 206	291,4%	41,2%
Operational costs	164 539	44 356	27,0%	31 360	19,1%	75 716	46,0%	51 664	53,4%	(39,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94 469)	115 672	-	(37 698)	-	77 974	-	(16 781)	-	-
Transfers and subsidies - capital (monetary allocations)	101 549	8 678	8,5%	19 545	19,2%	28 223	27,8%	26 417	40,4%	(26,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 080	124 350		(18 154)		106 197		9 637		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 080	124 350		(18 154)		106 197		9 637		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 080	124 350		(18 154)		106 197		9 637		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 080	124 350		(18 154)		106 197		9 637		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	258 346	21 403	8,3%	58 138	22,5%	79 541	30,8%	46 395	31,0%	25,3%
National Government	76 207	4 585	6,0%	15 326	20,1%	19 912	26,1%	20 331	39,0%	(24,6%)
Provincial Government	25 342	4 093	16,2%	4 218	16,6%	8 311	32,8%	6 086	46,4%	(30,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 549	8 678	8,5%	19 545	19,2%	28 223	27,8%	26 417	40,5%	(26,0%)
Borrowing	106 337	10 252	9,6%	21 860	20,6%	32 112	30,2%	17 948	28,2%	21,8%
Internally generated funds	50 460	2 473	4,9%	16 734	33,2%	19 207	38,1%	2 030	17,6%	724,5%
Capital Expenditure Functional	258 346	21 403	8,3%	58 138	22,5%	79 541	30,8%	46 395	31,0%	25,3%
Municipal governance and administration	3 500	2 434	69,5%	237	6,8%	2 671	76,3%	66	67,2%	258,8%
Executive and Council	70	-	-	5	7,6%	5	7,6%	-	-	(100,0%)
Finance and administration	3 430	2 434	71,0%	232	6,8%	2 666	77,7%	66	78,9%	250,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	72 520	7 878	10,9%	14 235	19,6%	22 113	30,5%	10 531	32,4%	35,2%
Community and Social Services	6 625	-	-	2 721	41,1%	2 721	41,1%	44	1,9%	6 150,7%
Sport And Recreation	33 901	3 785	11,2%	7 238	21,4%	11 023	32,5%	3 072	22,9%	135,6%
Public Safety	7 452	-	-	57	8%	57	8%	1 330	35,3%	(95,7%)
Housing	24 542	4 093	16,7%	4 218	17,2%	8 311	33,9%	6 086	46,4%	(30,7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 954	39	,2%	12 205	64,4%	12 244	64,6%	726	25,4%	1 581,0%
Planning and Development	1 554	39	2,5%	25	1,6%	64	4,1%	29	14,0%	(11,4%)
Road Transport	17 400	-	-	12 180	70,0%	12 180	70,0%	697	30,3%	1 646,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	163 372	11 052	6,8%	31 461	19,3%	42 513	26,0%	35 071	30,0%	(10,3%)
Energy sources	60 218	1 274	2,1%	11 392	18,9%	12 665	21,0%	15 115	31,0%	(24,6%)
Water Management	63 653	8 484	13,3%	14 303	22,5%	22 787	35,8%	5 380	12,5%	165,8%
Waste Water Management	34 560	1 295	3,7%	5 766	16,7%	7 061	20,4%	14 575	47,2%	(60,4%)
Waste Management	4 940	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 238 051	8 317	,4%	9 277	,4%	17 594	,8%	8 247	,8%	12,5%
Property rates	395 673	9	-	-	-	9	-	21	-	(100,0%)
Service charges	1 389 842	394	-	266	-	659	-	307	,1%	(13,5%)

Other revenue	90 030	7 242	8,0%	8 229	9,1%	15 472	17,2%	7 920	106,3%	3,9%
Transfers and Subsidies - Operational	205 457	672	,3%	282	,1%	954	,5%	-	-	(100,0%)
Transfers and Subsidies - Capital	102 049	-	-	500	,5%	500	,5%	-	-	(100,0%)
Interest	55 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 945 851)	(301 007)	15,5%	(277 357)	14,3%	(578 364)	29,7%	(247 901)	31,5%	11,9%
Suppliers and employees	(1 894 624)	(301 007)	15,9%	(277 357)	14,6%	(578 364)	30,5%	(247 901)	32,5%	11,9%
Finance charges	(51 227)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	292 200	(292 690)	(100,2%)	(268 080)	(91,7%)	(560 770)	(191,9%)	(239 653)	(417,1%)	11,9%
Cash Flow from Investing Activities										
Receipts	30 167	(2 643)	(8,8%)	(5 650)	(18,7%)	(8 293)	(27,5%)	(1 937)	170,2%	191,7%
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%)	(5 650)	(18,7%)	(8 293)	(27,5%)	(1 937)	170,2%	191,7%
Payments	(258 346)	(31 162)	12,1%	(65 334)	25,3%	(96 496)	37,4%	(52 260)	35,2%	25,0%
Capital assets	(258 346)	(31 162)	12,1%	(65 334)	25,3%	(96 496)	37,4%	(52 260)	35,2%	25,0%
Net Cash from/(used) Investing Activities	(228 178)	(33 805)	14,8%	(70 984)	31,1%	(104 789)	45,9%	(54 197)	37,0%	31,0%
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)	-	-	(1 547)	1,0%	(1 547)	1,0%	-	-	(100,0%)
Repayment of borrowing	(154 654)	-	-	(1 547)	1,0%	(1 547)	1,0%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(64 654)	-	-	(1 547)	2,4%	(1 547)	2,4%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(632)	(326 494)	51 622,2%	(340 612)	53 854,3%	(667 106)	105 476,5%	(293 850)	1 350,4%	15,9%
Cash/cash equivalents at the year begin:	787 000	934 965	118,8%	608 471	77,3%	934 965	118,8%	367 311		65,7%
Cash/cash equivalents at the year end:	786 368	608 471	77,4%	267 859	34,1%	267 859	34,1%	73 461	11,3%	264,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30 933	64,1%	1 756	3,6%	1 400	2,9%	14 183	29,4%	48 272	23,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 051	64,6%	3 968	6,2%	3 462	5,4%	15 096	23,7%	63 576	30,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 171	71,8%	957	2,1%	610	1,3%	11 445	24,8%	46 184	22,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 057	67,0%	1 032	4,6%	856	3,8%	5 519	24,6%	22 464	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 081	61,9%	971	5,0%	885	4,5%	5 568	28,5%	19 504	9,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	911	65,6%	84	6,0%	61	4,4%	332	23,9%	1 387	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	455	2,9%	118	,7%	165	1,0%	15 137	95,4%	15 875	7,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 092)	252,3%	364	(5,1%)	373	(5,2%)	10 184	(142,0%)	(7 171)	(3,4%)	-	-	-	-
Total By Income Source	115 566	55,0%	9 250	4,4%	7 812	3,7%	77 463	36,9%	210 091	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 141	17,7%	409	6,3%	319	4,9%	4 583	71,0%	6 452	3,1%	-	-	-	-
Commercial	15 507	66,1%	1 122	4,8%	1 023	4,4%	5 824	24,8%	23 476	11,2%	-	-	-	-
Households	101 335	55,6%	7 710	4,2%	6 468	3,5%	66 893	36,7%	182 406	86,8%	-	-	-	-
Other	(2 417)	107,8%	9	(,4%)	3	(,1%)	163	(7,3%)	(2 242)	(1,1%)	-	-	-	-
Total By Customer Group	115 566	55,0%	9 250	4,4%	7 812	3,7%	77 463	36,9%	210 091	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 056	100,0%	-	-	-	-	-	-	7 056	100,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 056	100,0%	-	-	-	-	-	-	7 056	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	558 404	160 566	28,8%	129 098	23,1%	289 664	51,9%	117 268	54,0%	10,1%
Exchange Revenue										
Service charges - Electricity	219 513	54 600	24,9%	51 721	23,6%	106 321	48,4%	46 807	51,6%	10,5%
Service charges - Water	47 514	11 388	24,0%	13 041	27,4%	24 429	51,4%	10 642	45,2%	22,5%
Service charges - Waste Water Management	19 772	4 742	24,0%	4 845	24,5%	9 587	48,5%	4 605	56,4%	5,2%
Service charges - Waste Management	30 866	8 024	26,0%	7 733	25,1%	15 757	51,0%	6 846	58,1%	13,0%
Sale of Goods and Rendering of Services	12 839	3 647	28,4%	3 601	28,0%	7 248	56,4%	2 883	49,7%	24,9%
Agency services	4 581	957	20,9%	1 061	23,2%	2 018	44,1%	1 163	51,4%	(8,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	790	228	28,9%	15	1,9%	243	30,8%	(245)	19,4%	(106,1%)
Interest earned from Current and Non Current Assets	5 553	843	15,2%	1 057	19,0%	1 900	34,2%	1 369	37,3%	(22,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 365	675	28,5%	535	22,6%	1 210	51,2%	555	43,6%	(3,5%)
Licence and permits	63	1	2,1%	6	8,8%	7	10,9%	39	86,0%	(85,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 810	841	29,9%	1 548	55,1%	2 388	85,0%	426	30,1%	263,6%
Non-Exchange Revenue										
Property rates	118 732	49 735	41,9%	19 323	16,3%	69 058	58,2%	17 768	62,4%	8,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 087	441	10,8%	275	6,7%	716	17,5%	187	36,0%	47,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 813	19 552	28,8%	19 220	28,3%	38 772	57,2%	18 911	64,3%	1,6%
Interest	4 919	886	18,0%	1 132	23,0%	2 018	41,0%	1 632	87,7%	(30,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 185	4 006	24,8%	3 986	24,6%	7 992	49,4%	3 680	46,7%	8,3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	544 816	120 137	22,1%	118 551	21,8%	238 688	43,8%	133 113	47,4%	(10,9%)
Employee related costs	198 236	44 127	22,3%	54 007	27,2%	98 134	49,5%	51 247	49,4%	5,4%
Remuneration of councillors	7 670	1 723	22,5%	1 700	22,2%	3 423	44,6%	1 947	55,3%	(12,7%)
Bulk purchases - electricity	142 069	51 124	36,0%	29 076	20,5%	80 200	56,5%	45 838	58,1%	(36,6%)
Inventory consumed	41 949	4 179	10,0%	6 797	16,2%	10 975	26,2%	6 971	28,4%	(2,5%)
Debt impairment	14 154	(641)	(4,5%)	-	-	(641)	(4,5%)	-	-	-
Depreciation and amortisation	12 463	3 116	25,0%	2 176	17,5%	5 292	42,5%	3 129	50,1%	(30,5%)
Interest	7 424	-	-	1 485	20,0%	1 485	20,0%	3 109	42,9%	(52,2%)
Contracted services	50 882	4 608	9,1%	8 265	16,2%	12 873	25,3%	5 987	31,3%	38,1%
Transfers and subsidies	2 919	240	8,2%	553	18,9%	793	27,2%	760	36,7%	(27,3%)
Irrecoverable debts written off	6 578	641	9,7%	1	-	642	9,8%	254	22,1%	(99,8%)
Operational costs	60 461	11 019	18,2%	14 493	24,0%	25 512	42,2%	13 872	49,6%	4,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	9	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 588	40 429	-	10 547	-	50 976	-	(15 845)	-	-
Transfers and subsidies - capital (monetary allocations)	11 860	-	-	3 569	30,1%	3 569	30,1%	2 150	7,9%	66,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 448	40 429		14 116		54 545		(13 696)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 448	40 429		14 116		54 545		(13 696)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 448	40 429		14 116		54 545		(13 696)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 448	40 429		14 116		54 545		(13 696)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	41 826	1 560	3,7%	10 257	24,5%	11 817	28,3%	10 384	16,3%	(1,2%)
National Government	11 860	599	5,1%	5 478	46,2%	6 077	51,2%	1 918	9,5%	185,6%
Provincial Government	-	-	-	-	-	-	-	874	39,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 860	599	5,1%	5 478	46,2%	6 077	51,2%	2 792	12,0%	96,2%
Borrowing	-	-	-	-	-	-	-	4 684	23,3%	(100,0%)
Internally generated funds	29 966	961	3,2%	4 779	15,9%	5 740	19,2%	2 908	15,0%	64,3%
Capital Expenditure Functional	41 826	1 560	3,7%	10 257	24,5%	11 817	28,3%	10 384	16,3%	(1,2%)
Municipal governance and administration	7 478	82	1,1%	2 236	29,9%	2 318	31,0%	1 287	67,6%	73,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 478	82	1,1%	2 236	29,9%	2 318	31,0%	1 287	67,6%	73,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 284	-	-	-	-	-	-	1 080	12,9%	(100,0%)
Community and Social Services	250	-	-	-	-	-	-	716	40,7%	(100,0%)
Sport And Recreation	1 034	-	-	-	-	-	-	364	6,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 152	714	4,4%	5 905	36,6%	6 618	41,0%	1 548	8,0%	281,5%
Planning and Development	43	1	3,4%	29	69,1%	31	72,5%	288	33,2%	(89,8%)
Road Transport	16 110	712	4,4%	5 875	36,5%	6 587	40,9%	1 260	6,8%	366,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 911	764	4,5%	2 116	12,5%	2 881	17,0%	6 469	20,0%	(67,3%)
Energy sources	7 129	-	-	-	-	-	-	942	14,2%	(100,0%)
Water Management	3 219	-	-	733	22,8%	733	22,8%	1 592	13,3%	(54,0%)
Waste Water Management	4 814	764	15,9%	1 045	21,7%	1 809	37,6%	750	16,0%	39,3%
Waste Management	1 750	-	-	338	19,3%	338	19,3%	3 185	38,2%	(89,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	636 820	143 873	22,6%	146 609	23,0%	290 482	45,6%	125 195	42,7%	17,1%
Property rates	116 294	16 639	14,3%	27 275	23,5%	43 914	37,8%	25 253	39,7%	8,0%
Service charges	367 301	76 044	20,7%	80 031	21,8%	156 075	42,5%	67 201	41,7%	19,1%

Other revenue	63 006	21 390	33,9%	19 044	30,2%	40 434	64,2%	15 784	49,4%	20,7%
Transfers and Subsidies - Operational	67 113	22 066	32,9%	16 143	24,1%	38 209	56,9%	15 422	59,9%	4,7%
Transfers and Subsidies - Capital	11 860	6 632	55,9%	2 852	24,0%	9 484	80,0%	-	23,8%	(100,0%)
Interest	11 246	1 102	9,8%	1 264	11,2%	2 366	21,0%	1 536	16,2%	(17,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(570 584)	(115 711)	20,3%	(133 927)	23,5%	(249 638)	43,8%	(125 524)	46,6%	6,7%
Suppliers and employees	(564 144)	(115 711)	20,5%	(133 927)	23,7%	(249 638)	44,3%	(125 524)	47,4%	6,7%
Finance charges	(6 440)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 236	28 162	42,5%	12 682	19,1%	40 844	61,7%	(329)	7,7%	(3 951,7%)
Cash Flow from Investing Activities										
Receipts	-	7 756	-	1 866	-	9 622	-	0	-	438 970,8%
Proceeds on disposal of PPE	-	7 756	-	1 866	-	9 621	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	0	-	0	-	1	-	0	-	14,4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 640)	(14 832)	31,1%	(9 903)	20,8%	(24 735)	51,9%	(12 080)	20,2%	(18,0%)
Capital assets	(47 640)	(14 832)	31,1%	(9 903)	20,8%	(24 735)	51,9%	(12 080)	20,2%	(18,0%)
Net Cash from/(used) Investing Activities	(47 640)	(7 076)	14,9%	(8 037)	16,9%	(15 113)	31,7%	(12 079)	22,1%	(33,5%)
Cash Flow from Financing Activities										
Receipts	-	190	-	102	-	292	-	233	1,7%	(56,1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	190	-	102	-	292	-	233	-	(56,1%)
Payments	(8 400)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 400)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(8 400)	190	(2,3%)	102	(1,2%)	292	(3,5%)	233	3,0%	(56,1%)
Net Increase/(Decrease) in cash held	10 196	21 276	208,7%	4 748	46,6%	26 024	255,2%	(12 176)	175,8%	(139,0%)
Cash/cash equivalents at the year begin:	67 444	50 012	74,2%	71 288	105,7%	50 012	74,2%	63 436	46,9%	12,4%
Cash/cash equivalents at the year end:	77 640	71 288	91,8%	76 036	97,9%	76 036	97,9%	51 260	37,5%	48,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 446	20,2%	2 297	8,5%	1 475	5,5%	17 690	65,7%	26 907	25,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 435	61,8%	2 335	10,0%	705	3,0%	5 881	25,2%	23 356	21,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 023	25,9%	1 750	7,5%	792	3,4%	14 707	63,2%	23 272	21,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 964	16,9%	929	8,0%	715	6,1%	8 045	69,0%	11 652	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 513	21,0%	1 326	7,9%	939	5,6%	10 939	65,4%	16 717	15,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	82	3,6%	340	15,0%	67	3,0%	1 783	78,4%	2 273	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	480	6,1%	475	6,0%	450	5,7%	6 464	82,1%	7 869	7,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 047)	129,5%	212	(3,9%)	122	(2,2%)	1 270	(23,3%)	(5 442)	(5,1%)	-	-	-	-
Total By Income Source	24 897	23,4%	9 665	9,1%	5 264	4,9%	66 778	62,6%	106 604	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 644)	(72,9%)	416	11,5%	366	10,1%	5 488	151,4%	3 626	3,4%	-	-	-	-
Commercial	9 362	56,1%	1 493	8,9%	432	2,6%	5 411	32,4%	16 698	15,7%	-	-	-	-
Households	17 017	20,0%	7 745	9,1%	4 458	5,3%	55 677	65,6%	84 897	79,6%	-	-	-	-
Other	1 162	84,0%	11	,8%	8	,6%	203	14,7%	1 383	1,3%	-	-	-	-
Total By Customer Group	24 897	23,4%	9 665	9,1%	5 264	4,9%	66 778	62,6%	106 604	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	399	64,0%	134	21,4%	-	-	91	14,6%	623	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	399	64,0%	134	21,4%	-	-	91	14,6%	623	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: SWELLENDAAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	541 946	144 249	26,6%	123 447	22,8%	267 696	49,4%	153 277	54,6%	(19,5%)
Exchange Revenue										
Service charges - Electricity	156 495	38 392	24,5%	37 551	24,0%	75 943	48,5%	29 159	51,6%	28,8%
Service charges - Water	27 430	6 560	23,9%	7 981	29,1%	14 541	53,0%	6 497	46,9%	22,8%
Service charges - Waste Water Management	24 734	5 941	24,0%	6 595	26,7%	12 536	50,7%	7 321	65,6%	(9,9%)
Service charges - Waste Management	18 080	4 494	24,9%	4 458	24,7%	8 951	49,5%	4 169	51,1%	6,9%
Sale of Goods and Rendering of Services	94 510	17 839	18,9%	14 972	15,8%	32 811	34,7%	992	58,9%	1 408,8%
Agency services	2 859	769	26,9%	378	13,2%	1 147	40,1%	643	47,6%	(41,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 029	418	20,6%	380	18,7%	798	39,4%	471	52,7%	(19,4%)
Interest earned from Current and Non Current Assets	13 000	4 122	31,7%	4 109	31,6%	8 230	63,3%	4 109	83,1%	-
Dividends	2	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	824	351	42,6%	183	22,2%	534	64,8%	183	75,9%	(,5%)
Licence and permits	1 463	406	27,8%	343	23,5%	750	51,3%	333	62,5%	3,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 497	4 052	270,8%	390	26,1%	4 443	296,8%	318	50,3%	22,7%
Non-Exchange Revenue										
Property rates	66 090	19 575	29,6%	15 698	23,8%	35 273	53,4%	14 371	52,9%	9,2%
Surcharges and Taxes	1 443	381	26,4%	385	26,7%	766	53,1%	369	50,1%	4,4%
Fines, penalties and forfeits	57 078	17 131	30,0%	16 754	29,4%	33 884	59,4%	14 762	60,6%	13,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 709	22 670	32,5%	11 480	16,5%	34 150	49,0%	68 507	56,3%	(83,2%)
Interest	395	112	28,4%	79	20,1%	192	48,5%	51	43,8%	56,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 108	915	22,3%	973	23,7%	1 888	45,9%	931	49,7%	4,5%
Gains on disposal of Assets	200	121	60,4%	739	369,4%	860	429,8%	89	-	731,3%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	564 230	118 834	21,1%	140 880	25,0%	259 714	46,0%	156 944	47,1%	(10,2%)
Employee related costs	159 871	32 875	20,6%	39 710	24,8%	72 585	45,4%	36 289	44,2%	9,4%
Remuneration of councillors	6 405	1 427	22,3%	1 484	23,2%	2 911	45,5%	1 664	48,7%	(10,8%)
Bulk purchases - electricity	135 182	29 574	21,9%	32 120	23,8%	61 694	45,6%	27 143	50,3%	18,3%
Inventory consumed	12 938	2 565	19,8%	2 706	20,9%	5 271	40,7%	2 702	47,1%	2%
Debt impairment	24 226	10 750	44,4%	10 750	44,4%	21 500	88,7%	3 413	42,6%	215,0%
Depreciation and amortisation	21 527	4 962	23,0%	4 962	23,0%	9 924	46,1%	4 865	46,1%	2,0%
Interest	10 226	877	8,6%	727	7,1%	1 604	15,7%	1 507	19,0%	(51,7%)
Contracted services	137 259	22 802	16,6%	32 374	23,6%	55 176	40,2%	64 191	50,0%	(49,6%)
Transfers and subsidies	1 420	127	9,0%	316	22,3%	443	31,2%	446	54,5%	(29,1%)
Irrecoverable debts written off	24 374	5 750	23,6%	5 750	23,6%	11 500	47,2%	6 338	46,5%	(9,3%)
Operational costs	30 800	7 124	23,1%	9 981	32,4%	17 105	55,5%	8 387	47,5%	19,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 284)	25 415	-	(17 433)	-	7 982	-	(3 667)	-	-
Transfers and subsidies - capital (monetary allocations)	65 057	2 893	4,4%	14 424	22,2%	17 317	26,6%	4 956	15,1%	191,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 773	28 308		(3 010)		25 298		1 289		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 773	28 308		(3 010)		25 298		1 289		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 773	28 308		(3 010)		25 298		1 289		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 773	28 308		(3 010)		25 298		1 289		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands											
Capital Revenue and Expenditure											
Source of Finance	102 616	3 309	3,2%	19 604	19,1%	22 914	22,3%	10 831	27,2%	81,0%	
National Government	55 229	2 461	4,5%	12 870	23,3%	15 331	27,8%	3 960	23,5%	225,0%	
Provincial Government	9 628	432	4,5%	147	1,5%	579	6,0%	997	4,9%	(85,3%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	200	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	65 057	2 893	4,4%	13 017	20,0%	15 910	24,5%	4 956	15,1%	162,6%	
Borrowing	6 050	-	-	1 837	30,4%	1 837	30,4%	-	29,9%	85,8%	
Internally generated funds	31 509	416	1,3%	4 751	15,1%	5 167	16,4%	4 886	88,0%	(2,8%)	
Capital Expenditure Functional	102 616	3 309	3,2%	19 604	19,1%	22 914	22,3%	10 831	27,2%	81,0%	
Municipal governance and administration	19 145	102	,5%	2 603	13,6%	2 705	14,1%	645	49,4%	303,3%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	19 145	102	,5%	2 603	13,6%	2 705	14,1%	645	55,2%	303,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5 808	29	,5%	2 769	47,7%	2 798	48,2%	112	2,2%	2 369,6%	
Community and Social Services	230	5	2,1%	104	45,3%	109	47,4%	-	1,5%	(100,0%)	
Sport And Recreation	4 628	24	,5%	2 289	49,5%	2 313	50,0%	112	2,3%	1 941,4%	
Public Safety	950	-	-	376	39,6%	376	39,6%	-	1,5%	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	18 869	1 849	9,8%	6 868	36,4%	8 717	46,2%	5 774	63,8%	18,9%	
Planning and Development	696	432	62,1%	16	2,3%	448	64,4%	52	8,6%	(69,6%)	
Road Transport	18 173	1 417	7,8%	6 852	37,7%	8 269	45,5%	5 722	65,8%	19,7%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	58 794	1 330	2,3%	7 365	12,5%	8 694	14,8%	4 299	13,1%	71,3%	
Energy sources	14 995	1	-	4 871	32,5%	4 872	32,5%	1 989	26,0%	144,8%	
Water Management	34 650	1 321	3,8%	1 823	5,3%	3 144	9,1%	1 570	12,0%	16,1%	
Waste Water Management	8 789	2	-	473	5,4%	476	5,4%	686	7,8%	(31,0%)	
Waste Management	360	5	1,3%	198	55,0%	202	56,2%	53	3,6%	272,8%	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	594 781	172 117	28,9%	144 813	24,3%	316 930	53,3%	149 976	66,4%	(3,4%)
Property rates	62 786	56 934	90,7%	34 955	55,7%	91 889	146,4%	25 650	262,1%	36,3%
Service charges	251 643	39 288	15,6%	44 235	17,6%	83 523	33,2%	38 457	35,6%	15,0%

Other revenue	39 004	8 197	21,0%	7 833	20,1%	16 030	41,1%	14 832	60,5%	(47,2%)
Transfers and Subsidies - Operational	160 987	50 787	31,5%	32 822	20,4%	83 609	51,9%	71 036	58,1%	(53,8%)
Transfers and Subsidies - Capital	65 057	16 813	25,8%	24 782	38,1%	41 595	63,9%	-	-	(100,0%)
Interest	15 303	98	,6%	186	1,2%	284	1,9%	-	-	(100,0%)
Dividends	2	-	-	-	-	-	-	-	-	-
Payments	(516 442)	(86 483)	16,7%	(74 728)	14,5%	(161 212)	31,2%	(132 746)	40,5%	(43,7%)
Suppliers and employees	(511 585)	(86 484)	16,9%	(74 728)	14,6%	(161 212)	31,5%	(132 746)	40,8%	(43,7%)
Finance charges	(3 437)	0	-	-	-	0	-	-	-	-
Transfers and grants	(1 420)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 339	85 634	109,3%	70 084	89,5%	155 718	198,8%	17 230	444,1%	306,8%
Cash Flow from Investing Activities										
Receipts	200	3 802	1 901,2%	739	369,4%	4 541	2 270,6%	136	-	442,2%
Proceeds on disposal of PPE	200	121	60,4%	739	369,4%	860	429,8%	136	-	442,2%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	3 682	-	-	-	3 682	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(116 669)	(34 759)	29,8%	(21 935)	18,8%	(56 694)	48,6%	(11 146)	81,4%	96,8%
Capital assets	(116 669)	(34 759)	29,8%	(21 935)	18,8%	(56 694)	48,6%	(11 146)	81,4%	96,8%
Net Cash from/(used) Investing Activities	(116 469)	(30 957)	26,6%	(21 197)	18,2%	(52 153)	44,8%	(11 010)	81,0%	92,5%
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)	-	-	(147)	2,7%	(147)	2,7%	-	-	(100,0%)
Repayment of borrowing	(5 366)	-	-	(147)	2,7%	(147)	2,7%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	684	-	-	(147)	(21,5%)	(147)	(21,5%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(37 446)	54 677	(146,0%)	48 741	(130,2%)	103 418	(276,2%)	6 220	(466,5%)	683,7%
Cash/cash equivalents at the year begin:	141 103	198 196	140,5%	263 478	186,7%	198 196	140,5%	276 637	121,4%	(4,8%)
Cash/cash equivalents at the year end:	103 657	263 478	254,2%	312 219	301,2%	312 219	301,2%	282 857	427,0%	10,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	0	,1%	0	-	0	-	176	99,8%	176	3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 946	83,4%	238	2,2%	283	2,6%	1 263	11,8%	10 731	20,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 380	51,3%	551	3,0%	539	2,9%	7 815	42,7%	18 285	35,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 908	33,0%	311	3,5%	353	4,0%	5 254	59,5%	8 826	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 392	33,5%	261	3,7%	293	4,1%	4 192	58,7%	7 138	13,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(18)	(18,5%)	0	,4%	0	,4%	113	117,7%	96	2%	-	-	-	-
Interest on Arrear Debtor Accounts	82	1,7%	44	,9%	137	2,9%	4 515	94,5%	4 779	9,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(680)	(34,3%)	158	8,0%	196	9,9%	2 307	116,5%	1 981	3,8%	-	-	-	-
Total By Income Source	23 011	44,2%	1 563	3,0%	1 803	3,5%	25 636	49,3%	52 013	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	745	72,2%	5	,5%	1	,1%	280	27,2%	1 031	2,0%	-	-	-	-
Commercial	7 810	85,9%	267	2,9%	336	3,7%	679	7,5%	9 092	17,5%	-	-	-	-
Households	13 642	34,0%	1 247	3,1%	1 432	3,6%	23 826	59,3%	40 146	77,2%	-	-	-	-
Other	815	46,7%	44	2,5%	34	2,0%	850	48,8%	1 743	3,4%	-	-	-	-
Total By Customer Group	23 011	44,2%	1 563	3,0%	1 803	3,5%	25 636	49,3%	52 013	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	221	100,0%	221	(7,6%)
VAT (output less input)	(537)	100,0%	-	-	-	-	-	-	(537)	18,4%
Pensions / Retirement deductions	-	-	-	-	-	-	311	100,0%	311	(10,7%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 025	65,6%	514	32,9%	18	1,2%	4	,3%	1 561	(53,4%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(45)	1,0%	(44)	1,0%	(44)	1,0%	(4 346)	97,0%	(4 479)	153,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	442	(15,1%)	470	(16,1%)	(26)	,9%	(3 809)	130,3%	(2 923)	100,0%

Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Chief Financial Officer	Ms Elmarl 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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter					
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	306 812	81 580	26,6%	100 395	32,7%	181 975	59,3%	72 727	50,9%	38,0%
Exchange Revenue										
Service charges - Electricity	-	158	-	158	-	315	-	178	27,9%	(11,2%)
Service charges - Water	-	9	-	16	-	25	-	12	59,3%	37,4%
Service charges - Waste Water Management	150	22	14,9%	41	27,4%	63	42,3%	37	27,2%	11,2%
Service charges - Waste Management	18 621	4 864	26,1%	4 814	25,9%	9 678	52,0%	5 385	58,3%	(10,6%)
Sale of Goods and Rendering of Services	144 147	29 292	20,3%	56 575	39,2%	85 867	59,6%	27 067	594,6%	109,0%
Agency services	13 951	3 448	24,7%	3 448	24,7%	6 896	49,4%	3 459	49,9%	(,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	318	24	7,7%	12	3,6%	36	11,3%	45	37,8%	(74,3%)
Interest earned from Current and Non Current Assets	9 202	1 250	13,6%	2 564	27,9%	3 814	41,5%	2 311	50,1%	11,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16 165	4 136	25,6%	4 028	24,9%	8 164	50,5%	3 667	52,2%	9,9%
Licence and permits	1 445	283	19,6%	236	16,3%	519	35,9%	422	51,2%	(44,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 356	238	17,6%	263	19,4%	501	37,0%	531	102,6%	(50,5%)
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%	28 240	28,6%	66 096	66,9%	29 613	29,6%	(4,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 660	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	306 767	69 315	22,6%	83 710	27,3%	153 024	49,9%	126 192	63,7%	(33,7%)
Employee related costs	173 064	39 758	23,0%	47 973	27,7%	87 731	50,7%	44 412	48,2%	8,0%
Remuneration of councillors	7 136	1 717	24,1%	1 721	24,1%	3 439	48,2%	1 930	51,3%	(10,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 121	11 312	25,6%	14 808	33,6%	26 120	59,2%	25 255	87,3%	(41,4%)
Debt impairment	100	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 697	924	25,0%	935	25,3%	1 859	50,3%	883	48,0%	5,9%
Interest	1 427	167	11,7%	387	27,1%	554	38,8%	369	31,3%	4,9%
Contracted services	35 245	3 947	11,2%	6 444	18,3%	10 392	29,5%	7 147	30,4%	(9,8%)
Transfers and subsidies	1 000	514	51,4%	283	28,3%	798	79,8%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	40 976	10 974	26,8%	11 158	27,2%	22 132	54,0%	46 196	151,6%	(75,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45	12 265	-	16 685	-	28 951	-	(53 465)	-	-
Transfers and subsidies - capital (monetary allocations)	500	-	-	448	89,6%	448	89,6%	-	44,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	545	12 265		17 133		29 398		(53 465)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	545	12 265		17 133		29 398		(53 465)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	545	12 265		17 133		29 398		(53 465)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	545	12 265		17 133		29 398		(53 465)		

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		14 878	7	-	2 188	14,7%	2 195	14,8%	1 319	14,3%	65,9%	
National Government		-	-	-	-	-	-	-	-	-	-	
Provincial Government		500	-	-	448	89,6%	448	89,6%	-	-	(100,0%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		500	-	-	448	89,6%	448	89,6%	-	-	(100,0%)	
Borrowing		9 200	-	-	1 145	12,4%	1 145	12,4%	464	30,9%	146,7%	
Internally generated funds		5 178	7	,1%	595	11,5%	603	11,6%	855	16,2%	(30,4%)	
Capital Expenditure Functional		14 878	7	-	2 188	14,7%	2 195	14,8%	1 319	14,3%	65,9%	
Municipal governance and administration		1 600	7	,4%	152	9,5%	159	9,9%	189	24,3%	(19,4%)	
Executive and Council		-	-	-	-	-	-	-	-	-	-	
Finance and administration		1 600	7	,4%	152	9,5%	159	9,9%	189	24,3%	(19,4%)	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		3 820	1	-	866	22,7%	867	22,7%	660	9,1%	31,3%	
Community and Social Services		-	-	-	-	-	-	-	-	-	-	
Sport And Recreation		250	1	,3%	36	14,6%	37	14,9%	249	18,9%	(85,3%)	
Public Safety		1 700	-	-	766	45,1%	766	45,1%	401	7,2%	90,8%	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		1 870	-	-	64	3,4%	64	3,4%	10	4,8%	547,2%	
Economic and Environmental Services		258	-	-	25	9,7%	25	9,7%	6	1,3%	297,1%	
Planning and Development		20	-	-	-	-	-	-	-	-	-	
Road Transport		-	-	-	-	-	-	-	-	-	-	
Environmental Protection		238	-	-	25	10,5%	25	10,5%	6	1,3%	297,1%	
Trading Services		9 200	-	-	1 145	12,4%	1 145	12,4%	464	30,9%	146,7%	
Energy sources		-	-	-	-	-	-	-	-	-	-	
Water Management		-	-	-	-	-	-	-	-	-	-	
Waste Water Management		-	-	-	-	-	-	-	-	-	-	
Waste Management		9 200	-	-	1 145	12,4%	1 145	12,4%	464	30,9%	146,7%	
Other		-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

Part of: Cash Receipts and Payments		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
		Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Cash Flow from Operating Activities											
Receipts		304 652	50 480	16,6%	159 701	52,4%	210 181	69,0%	220 035	130,8%	(27,4%)
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		18 771	12	,1%	-	-	12	,1%	-	-	-

Other revenue	177 063	12 971	7.3%	-	-	12 971	7.3%	-	-	-
Transfers and Subsidies - Operational	98 798	37 497	38.0%	159 701	161.6%	197 197	199.6%	220 035	169.9%	(27.4%)
Transfers and Subsidies - Capital	500	-	-	-	-	-	-	-	-	-
Interest	9 520	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(301 207)	(25 035)	8.3%	(30 522)	10.1%	(55 557)	18.4%	(40 683)	21.7%	(25.0%)
Suppliers and employees	(297 947)	(25 035)	8.4%	(30 522)	10.2%	(55 557)	18.6%	(40 683)	21.8%	(25.0%)
Finance charges	(460)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 444	25 445	738.7%	129 179	3 750.4%	154 624	4 489.1%	179 352	(4 403.8%)	(28.0%)
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%	(2 421)	16.3%	(2 430)	16.3%	(1 487)	16.2%	62.8%
Capital assets	(14 878)	(8)	.1%	(2 421)	16.3%	(2 430)	16.3%	(1 487)	16.2%	62.8%
Net Cash from/(used) Investing Activities	(13 522)	(8)	.1%	(2 421)	17.9%	(2 430)	18.0%	(1 487)	45.7%	62.8%
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%)	126 758	(1 588.6%)	152 194	(1 907.4%)	177 865	(2 198.3%)	(28.7%)
Cash/cash equivalents at the year begin:	72 325	-	-	17 550	24.3%	-	-	165 775	(89.4%)	(89.4%)
Cash/cash equivalents at the year end:	64 346	17 550	27.3%	200 383	311.4%	200 383	311.4%	343 639	604.2%	(41.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14	8.2%	5	2.9%	3	2.0%	146	86.9%	168	2.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	78	85.7%	6	6.6%	0	.5%	7	7.2%	91	1.3%	-	-	-	-
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	.5%	139	98.8%	141	2.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 142	60.7%	117	1.7%	45	.7%	2 515	36.9%	6 819	94.5%	-	-	-	-
Total By Income Source	4 234	58.6%	129	1.8%	49	.7%	2 807	38.9%	7 219	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 843	96.8%	-	-	-	-	94	3.2%	2 938	40.7%	-	-	-	-
Commercial	122	7.1%	19	1.1%	2	.1%	1 587	91.7%	1 731	24.0%	-	-	-	-
Households	1 268	49.7%	109	4.3%	47	1.9%	1 126	44.1%	2 551	35.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 234	58.6%	129	1.8%	49	.7%	2 807	38.9%	7 219	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)	75	100.0%	-	-	-	-	-	-	75	1.7%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	295	6.9%	84	2.0%	59	1.4%	3 818	89.7%	4 257	98.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	370	8.5%	84	1.9%	59	1.4%	3 819	88.1%	4 333	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	254 396	67 953	26,7%	62 841	24,7%	130 794	51,4%	68 774	41,3%	(8,6%)
Exchange Revenue										
Service charges - Electricity	107 694	25 374	23,6%	22 891	21,3%	48 265	44,8%	19 878	41,1%	15,2%
Service charges - Water	30 912	6 512	21,1%	7 903	25,6%	14 415	46,6%	6 188	41,5%	27,7%
Service charges - Waste Water Management	7 384	2 878	39,0%	2 764	37,4%	5 642	76,4%	2 522	41,0%	9,6%
Service charges - Waste Management	9 258	2 840	30,7%	2 732	29,5%	5 572	60,2%	2 473	41,5%	10,5%
Sale of Goods and Rendering of Services	295	136	46,1%	78	26,6%	214	72,7%	160	46,5%	(50,9%)
Agency services	1 450	352	24,3%	359	24,8%	711	49,0%	336	41,3%	6,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 594	2 391	27,8%	1 692	19,7%	4 084	47,5%	2 403	59,6%	(29,6%)
Interest earned from Current and Non Current Assets	1 003	230	22,9%	560	55,9%	790	78,8%	384	41,4%	46,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	493	184	37,4%	187	38,0%	372	75,4%	172	24,4%	9,1%
Licence and permits	230	51	22,1%	23	9,8%	73	31,9%	56	13,4%	(59,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	200	82	41,1%	85	42,7%	168	83,9%	61	180,0%	40,1%
Non-Exchange Revenue										
Property rates	29 723	7 455	25,1%	7 785	26,2%	15 241	51,3%	7 103	41,8%	9,6%
Surcharges and Taxes	-	-	-	-	-	-	-	6 604	-	(100,0%)
Fines, penalties and forfeits	231	137	59,3%	469	203,4%	605	262,7%	37	2,4%	1 180,6%
Licences or permits	-	-	-	2	-	2	-	-	-	(100,0%)
Transfer and subsidies - Operational	53 464	18 281	34,2%	14 566	27,2%	32 848	61,4%	19 372	33,2%	(24,8%)
Interest	3 465	864	24,9%	559	16,1%	1 423	41,1%	849	56,4%	(34,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	184	-	184	-	368	-	177	-	4,0%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	262 857	50 803	19,3%	54 559	20,8%	105 362	40,1%	60 745	40,5%	(10,2%)
Employee related costs	97 832	24 967	25,5%	29 474	30,1%	54 440	55,6%	28 734	51,5%	2,6%
Remuneration of councillors	3 626	910	25,8%	1 046	29,7%	1 956	55,5%	1 393	47,5%	(24,9%)
Bulk purchases - electricity	82 476	15 158	18,4%	12 317	14,9%	27 475	33,3%	14 764	50,3%	(16,6%)
Inventory consumed	8 331	858	10,3%	701	8,4%	1 559	18,7%	1 327	20,0%	(47,2%)
Debt impairment	13 468	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 179	3 295	25,0%	2 196	16,7%	5 491	41,7%	2 052	33,3%	7,0%
Interest	1 346	531	39,5%	1	-	532	39,5%	50	5,2%	(98,7%)
Contracted services	20 447	2 557	12,5%	4 851	23,7%	7 408	36,2%	8 415	29,2%	(42,4%)
Transfers and subsidies	590	71	12,0%	49	8,3%	119	20,2%	253	63,2%	(80,7%)
Irrecoverable debts written off	-	30	-	15	-	44	-	393	-	(96,3%)
Operational costs	21 662	2 427	11,2%	3 910	18,1%	6 337	29,3%	3 362	24,1%	16,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 461)	17 150	-	8 282	-	25 431	-	8 029	-	-
Transfers and subsidies - capital (monetary allocations)	15 779	6 174	39,1%	4 506	28,6%	10 680	67,7%	4 813	33,4%	(6,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 317	23 323		12 788		36 111		12 842		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 317	23 323		12 788		36 111		12 842		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 317	23 323		12 788		36 111		12 842		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 317	23 323		12 788		36 111		12 842		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	13 721	5 614	40,9%	2 582	18,8%	8 195	59,7%	4 674	21,6%	(44,8%)
National Government	12 503	5 099	40,8%	2 582	20,6%	7 681	61,4%	4 674	23,4%	(44,8%)
Provincial Government	1 217	514	42,2%	-	-	514	42,2%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 721	5 614	40,9%	2 582	18,8%	8 195	59,7%	4 674	21,6%	(44,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	13 721	5 614	40,9%	2 582	18,8%	8 195	59,7%	4 674	21,6%	(44,8%)
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%	2 582	18,8%	8 195	59,7%	4 674	21,6%	(44,8%)
Energy sources	2 967	-	-	-	-	-	-	-	-	-
Water Management	1 217	514	42,2%	-	-	514	42,2%	-	-	-
Waste Water Management	9 536	5 099	53,5%	2 582	27,1%	7 681	80,5%	4 009	26,8%	(35,6%)
Waste Management	-	-	-	-	-	-	-	665	135,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	275 591	70 966	25,8%	50 483	18,3%	121 449	44,1%	69 625	52,3%	(27,5%)
Property rates	27 286	5 529	20,3%	5 048	18,5%	10 577	38,8%	5 743	35,0%	(12,1%)
Service charges	151 165	29 390	19,4%	22 209	14,7%	51 599	34,1%	24 583	56,1%	(9,7%)

Other revenue	24 122	5 286	21,9%	1 657	6,9%	6 944	28,8%	12 099	163,8%	(86,3%)
Transfers and Subsidies - Operational	53 464	22 427	41,9%	14 741	27,6%	37 168	69,5%	19 931	43,9%	(26,0%)
Transfers and Subsidies - Capital	15 779	8 335	52,8%	6 828	43,3%	15 163	96,1%	7 269	36,8%	(6,1%)
Interest	3 775	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(251 357)	(10 671)	4,2%	(20 498)	8,2%	(31 169)	12,4%	(27 351)	27,5%	(25,1%)
Suppliers and employees	(250 011)	(10 671)	4,3%	(20 498)	8,2%	(31 169)	12,5%	(27 351)	27,5%	(25,1%)
Finance charges	(1 346)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	24 234	60 296	248,8%	29 985	123,7%	90 281	372,5%	42 274	(261,8%)	(29,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(15 779)	(5 537)	35,1%	(4 312)	27,3%	(9 849)	62,4%	(5 877)	28,3%	(26,6%)
Capital assets	(15 779)	(5 537)	35,1%	(4 312)	27,3%	(9 849)	62,4%	(5 877)	28,3%	(26,6%)
Net Cash from(used) Investing Activities	(15 779)	(5 537)	35,1%	(4 312)	27,3%	(9 849)	62,4%	(5 877)	28,3%	(26,6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 455	54 759	647,6%	25 673	303,6%	80 432	951,3%	36 397	(98,1%)	(29,5%)
Cash/cash equivalents at the year begin:	9 707	23 018	237,1%	77 776	801,2%	23 018	237,1%	391	19 812,2%	
Cash/cash equivalents at the year end:	18 162	77 776	428,2%	103 450	569,6%	103 450	569,6%	36 788	72,6%	181,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 568	10,9%	1 236	2,9%	1 185	2,8%	35 075	83,4%	42 064	22,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 112	53,5%	355	4,6%	385	5,0%	2 840	36,9%	7 693	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 909	7,9%	989	2,7%	729	2,0%	32 208	87,4%	36 835	19,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	961	4,2%	457	2,0%	460	2,0%	20 743	91,7%	22 621	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 802	5,4%	751	2,3%	734	2,2%	29 905	90,1%	33 193	17,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	34	,1%	63	,2%	41 557	99,8%	41 653	22,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 365)	(139,8%)	288	9,2%	268	8,6%	6 932	222,0%	3 123	1,7%	-	-	-	-
Total By Income Source	9 987	5,3%	4 110	2,2%	3 824	2,0%	169 261	90,4%	187 183	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 056)	1 371,2%	332	(221,6%)	357	(238,1%)	1 217	(811,5%)	(150)	(,1%)	-	-	-	-
Commercial	996	10,9%	347	3,8%	217	2,4%	7 607	83,0%	9 168	4,9%	-	-	-	-
Households	11 075	6,8%	3 234	2,0%	3 097	1,9%	146 592	89,4%	163 998	87,6%	-	-	-	-
Other	(28)	(,2%)	197	1,4%	152	1,1%	13 845	97,7%	14 166	7,6%	-	-	-	-
Total By Customer Group	9 987	5,3%	4 110	2,2%	3 824	2,0%	169 261	90,4%	187 183	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 204	14,7%	7 518	9,1%	6 430	7,8%	56 810	68,5%	82 962	68,7%
Bulk Water	111	100,0%	-	-	-	-	-	-	111	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 060	40,7%	184	7,1%	74	2,8%	1 285	49,4%	2 603	2,2%
Auditor-General	1 369	6,1%	858	3,8%	572	2,6%	19 518	87,5%	22 317	18,5%
Other	317	2,5%	400	3,1%	(360)	(2,8%)	12 417	97,2%	12 774	10,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 061	12,5%	8 959	7,4%	6 716	5,6%	90 030	74,5%	120 766	100,0%

Contact Details

Municipal Manager	Mr Mr Dillo Sereu	028 492 0111
Chief Financial Officer	Mr Lucky Steenkamp	028 492 0111

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	807 340	200 759	24,9%	203 470	25,2%	404 229	50,1%	158 318	46,8%	28,5%
Exchange Revenue										
Service charges - Electricity	256 387	51 871	20,2%	65 728	25,6%	117 599	45,9%	53 890	46,7%	22,0%
Service charges - Water	58 186	11 278	19,4%	17 597	30,2%	28 875	49,6%	13 513	45,9%	30,2%
Service charges - Waste Water Management	32 413	8 737	27,0%	8 775	27,1%	17 511	54,0%	7 849	51,4%	11,8%
Service charges - Waste Management	37 496	10 854	28,9%	10 266	27,4%	21 119	56,3%	9 267	54,0%	10,8%
Sale of Goods and Rendering of Services	52 668	3 003	5,7%	6 854	13,0%	9 857	18,7%	12 615	55,7%	(45,7%)
Agency services	3 716	825	22,2%	885	23,8%	1 710	46,0%	913	49,3%	(3,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 019	828	27,4%	906	30,0%	1 734	57,4%	858	59,3%	5,6%
Interest earned from Current and Non Current Assets	36 046	1 328	3,7%	3 884	10,8%	5 212	14,5%	(4 601)	28,1%	(184,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 622	1 632	35,3%	1 275	27,6%	2 907	62,9%	1 125	60,7%	13,3%
Licence and permits	-	1	-	1	-	1	-	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 390	1 731	15,2%	2 537	22,3%	4 269	37,5%	1 658	27,1%	53,1%
Non-Exchange Revenue										
Property rates	148 312	46 975	31,7%	35 117	23,7%	82 092	55,4%	31 247	55,7%	12,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	60 606	23 286	38,4%	22 194	36,6%	45 480	75,0%	2 043	9,3%	986,3%
Licences or permits	2 552	532	20,8%	626	24,5%	1 158	45,4%	572	47,7%	9,4%
Transfer and subsidies - Operational	75 755	28 575	37,7%	23 524	31,1%	52 098	68,8%	24 579	65,1%	(4,3%)
Interest	911	174	19,1%	215	23,6%	389	42,7%	247	50,9%	(13,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 264	3 411	25,7%	2 747	20,7%	6 158	46,4%	2 541	50,4%	8,1%
Gains on disposal of Assets	10 000	5 720	57,2%	340	3,4%	6 060	60,6%	2	,8%	13 579,1%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	805 898	137 879	17,1%	197 199	24,5%	335 078	41,6%	189 959	41,8%	3,8%
Employee related costs	270 128	56 107	20,8%	68 392	25,3%	124 499	46,1%	80 428	46,3%	(15,0%)
Remuneration of councillors	9 690	2 239	23,1%	2 324	24,0%	4 563	47,1%	3 198	48,5%	(27,3%)
Bulk purchases - electricity	212 192	50 961	24,0%	45 341	21,4%	96 302	45,4%	33 222	44,7%	36,5%
Inventory consumed	47 787	8 649	18,1%	13 648	28,6%	22 297	46,7%	12 453	40,4%	9,6%
Debt impairment	4 014	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 188	-	-	23 199	44,5%	23 199	44,5%	21 828	46,1%	6,3%
Interest	19 809	-	-	5 993	30,3%	5 993	30,3%	7 154	32,9%	(16,2%)
Contracted services	81 852	9 946	12,2%	14 438	17,6%	24 384	29,8%	13 744	36,6%	5,1%
Transfers and subsidies	2 502	454	18,1%	921	36,8%	1 375	54,9%	990	64,7%	(7,0%)
Irrecoverable debts written off	56 546	2 417	4,3%	3 414	6,0%	5 831	10,3%	655	7,3%	421,4%
Operational costs	49 189	7 105	14,4%	18 659	37,9%	25 764	52,4%	16 163	54,7%	15,4%
Losses on disposal of Assets	-	-	-	870	-	870	-	124	-	601,9%
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 442	62 881	-	6 271	-	69 151	-	(31 641)	-	-
Transfers and subsidies - capital (monetary allocations)	62 341	12 480	20,0%	27 426	44,0%	39 905	64,0%	15 417	15,7%	77,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 783	75 360	-	33 696	-	109 056	-	(16 224)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 783	75 360	-	33 696	-	109 056	-	(16 224)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 783	75 360	-	33 696	-	109 056	-	(16 224)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 783	75 360	-	33 696	-	109 056	-	(16 224)	-	-

Part 2: Capital Revenue and Expenditure

		2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26		
		Budget		First Quarter		Second Quarter		Year to Date			Second Quarter	
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation	
R thousands												
Capital Revenue and Expenditure												
Source of Finance		187 628	44 868	23,9%	36 564	19,5%	81 432	43,4%	76 281	42,9%	(52,1%)	
National Government		15 021	1 385	9,2%	3 621	24,1%	5 005	33,3%	5 536	51,1%	(34,6%)	
Provincial Government		47 320	36 736	77,6%	375	,8%	37 111	78,4%	39 064	49,7%	(99,0%)	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	737	101,7%	(100,0%)	
Transfers recognised - capital		62 341	38 121	61,1%	3 995	6,4%	42 116	67,6%	45 338	50,3%	(91,2%)	
Borrowing		50 000	86	,2%	15 321	30,6%	15 407	30,8%	-	-	(100,0%)	
Internally generated funds		75 287	6 661	8,8%	17 247	22,9%	23 909	31,8%	30 944	35,4%	(44,3%)	
Capital Expenditure Functional		187 628	44 868	23,9%	36 564	19,5%	81 432	43,4%	76 281	42,9%	(52,1%)	
Municipal governance and administration		16 417	475	2,9%	3 488	21,2%	3 962	24,1%	249	23,1%	1 300,0%	
Executive and Council		148	106	71,6%	26	17,3%	132	88,9%	9	72,3%	199,7%	
Finance and administration		16 269	369	2,3%	3 462	21,3%	3 831	23,5%	241	22,1%	1 339,2%	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and Public Safety		7 982	384	4,8%	930	11,6%	1 314	16,5%	1 781	15,9%	(47,8%)	
Community and Social Services		1 002	155	15,5%	269	26,8%	424	42,3%	31	25,6%	772,6%	
Sport And Recreation		3 551	199	5,6%	497	14,0%	697	19,6%	723	57,4%	(31,2%)	
Public Safety		1 183	30	2,5%	161	13,6%	191	16,1%	1 025	32,3%	(84,3%)	
Housing		2 246	-	-	2	,1%	2	,1%	2	6,1%	6,6%	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services		34 928	772	2,2%	9 201	26,3%	9 973	28,6%	27 808	69,0%	(66,9%)	
Planning and Development		47	22	46,6%	7	15,0%	29	61,6%	4	71,2%	63,1%	
Road Transport		34 386	730	2,1%	9 136	26,6%	9 866	28,7%	27 792	69,3%	(67,1%)	
Environmental Protection		495	20	4,0%	58	11,7%	78	15,7%	11	23,7%	409,5%	
Trading Services		127 831	43 237	33,8%	22 835	17,9%	66 072	51,7%	46 443	37,4%	(50,8%)	
Energy sources		78 821	40 874	51,9%	7 990	10,1%	48 864	62,0%	41 291	41,2%	(80,6%)	
Water Management		21 900	809	3,7%	5 800	26,5%	6 609	30,2%	4 721	49,8%	22,9%	
Waste Water Management		18 530	-	-	3 042	16,4%	3 042	16,4%	432	4,5%	604,9%	
Waste Management		8 580	1 554	18,1%	6 004	70,0%	7 557	88,1%	-	-	(100,0%)	
Other		470	-	-	111	23,6%	111	23,6%	-	-	(100,0%)	

Part 3: Cash Receipts and Payments

	Statement of Cash Receipts and Payments									
	2025/26							2024/25		
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2024/25 Q2 of 2025/26
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	861 622	514 449	59,7%	628 353	72,9%	1 142 802	132,6%	819 880	217,1%	(23,4%)
Property rates	145 346	41 475	28,5%	32 016	22,0%	73 490	50,6%	31 124	52,9%	2,9%
Service charges	407 609	110 652	27,1%	114 156	28,0%	224 808	55,2%	101 332	54,0%	12,7%

Other revenue	97 699	317 977	325.5%	414 439	424.2%	732 415	749.7%	582 569	1 878.3%	(28.9%)
Transfers and Subsidies - Operational	107 341	35 252	32.8%	28 704	26.7%	63 956	59.6%	25 523	77.5%	12.5%
Transfers and Subsidies - Capital	61 792	8 584	13.9%	38 054	61.6%	46 638	75.5%	78 533	81.1%	(51.5%)
Interest	41 836	509	1.2%	985	2.4%	1 494	3.6%	798	18.9%	23.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(743 429)	(415 052)	55.8%	(380 414)	51.2%	(795 466)	107.0%	(529 544)	169.7%	(28.2%)
Suppliers and employees	(729 618)	(415 052)	56.9%	(380 414)	52.1%	(795 466)	109.0%	(529 544)	173.9%	(28.2%)
Finance charges	(11 309)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 502)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	118 193	99 396	84.1%	247 939	209.8%	347 335	293.9%	290 336	441.3%	(14.6%)
Cash Flow from Investing Activities										
Receipts	10 000	5 720	57.2%	340	3.4%	6 060	60.6%	2	.8%	13 579.1%
Proceeds on disposal of PPE	10 000	5 720	57.2%	340	3.4%	6 060	60.6%	2	.8%	13 579.1%
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%	(36 564)	16.9%	(81 432)	37.7%	(76 281)	42.9%	(52.1%)
Capital assets	(215 773)	(44 868)	20.8%	(36 564)	16.9%	(81 432)	37.7%	(76 281)	42.9%	(52.1%)
Net Cash from/(used) Investing Activities	(205 773)	(39 148)	19.0%	(36 224)	17.6%	(75 372)	36.6%	(76 279)	46.4%	(52.5%)
Cash Flow from Financing Activities										
Receipts	51 594	6 138	11.9%	4 597	8.9%	10 735	20.8%	373	38.2%	1 132.6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 594	6 138	389.3%	4 597	288.3%	10 735	673.3%	373	38.2%	1 132.6%
Payments	(24 251)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(24 251)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	27 343	6 138	22.4%	4 597	16.8%	10 735	39.3%	373	(2.8%)	1 132.6%
Net Increase/(Decrease) in cash held	(60 236)	66 386	(110.2%)	216 312	(359.1%)	282 698	(469.3%)	214 430	(787.0%)	.9%
Cash/cash equivalents at the year begin:	392 575	422 950	107.7%	505 343	128.7%	422 950	107.7%	786 040	108.8%	(35.7%)
Cash/cash equivalents at the year end:	332 339	505 343	152.1%	721 655	217.1%	721 655	217.1%	1 000 471	261.3%	(27.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 811	28.9%	1 394	6.9%	954	4.8%	11 913	59.4%	20 072	20.2%	1 496	7.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 606	66.5%	1 683	7.7%	716	3.3%	4 952	22.6%	21 957	22.1%	176	.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 428	55.7%	1 363	7.3%	529	2.8%	6 392	34.2%	18 712	18.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 910	20.7%	871	6.2%	605	4.3%	9 696	68.9%	14 082	14.2%	1 051	7.5%	-	-
Receivables from Exchange Transactions - Waste Management	3 320	24.7%	915	7.0%	615	4.7%	8 317	63.6%	13 078	13.1%	1 146	8.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	360	4.7%	335	4.3%	313	4.0%	6 721	87.0%	7 729	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	531	13.8%	260	6.8%	186	4.8%	2 862	74.6%	3 838	3.9%	570	14.8%	-	-
Total By Income Source	37 876	38.1%	6 821	6.9%	3 917	3.9%	50 855	51.1%	99 468	100.0%	4 438	4.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 377	62.9%	190	8.7%	122	5.6%	500	22.8%	2 190	2.2%	-	-	-	-
Commercial	10 868	53.8%	1 350	6.7%	680	3.4%	7 284	36.1%	20 184	20.3%	-	-	-	-
Households	25 631	33.2%	5 280	6.8%	3 114	4.0%	43 070	55.9%	77 095	77.5%	4 438	5.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 876	38.1%	6 821	6.9%	3 917	3.9%	50 855	51.1%	99 468	100.0%	4 438	4.5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	31 463	100.0%	-	-	-	-	-	-	31 463	46.4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 977	100.0%	-	-	-	-	-	-	4 977	7.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31 430	100.0%	-	-	-	-	-	-	31 430	46.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	67 870	100.0%	-	-	-	-	-	-	67 870	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 962 973	467 561	23,8%	488 402	24,9%	955 963	48,7%	427 355	52,7%	14,3%
Exchange Revenue										
Service charges - Electricity	834 930	179 567	21,5%	192 014	23,0%	371 582	44,5%	175 561	51,9%	9,4%
Service charges - Water	188 263	34 436	18,3%	48 809	25,9%	83 245	44,2%	40 151	40,7%	21,6%
Service charges - Waste Water Management	106 431	25 788	24,2%	26 130	24,6%	51 917	48,8%	23 898	48,9%	9,3%
Service charges - Waste Management	105 700	26 164	24,8%	26 206	24,8%	52 371	49,5%	24 433	47,2%	7,3%
Sale of Goods and Rendering of Services	22 219	17 530	78,9%	17 655	79,5%	35 185	158,4%	5 651	57,3%	212,4%
Agency services	9 086	2 567	28,3%	2 312	25,4%	4 879	53,7%	2 127	48,8%	8,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 955	3 575	23,9%	3 736	25,0%	7 311	48,9%	3 163	50,7%	18,1%
Interest earned from Current and Non Current Assets	72 018	14 238	19,8%	14 623	20,3%	28 861	40,1%	15 814	61,8%	(7,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 603	2 616	27,2%	2 744	28,6%	5 360	55,8%	2 927	88,5%	(6,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	28 323	10 857	38,3%	7 155	25,3%	18 013	63,6%	7 062	16,6%	1,3%
Non-Exchange Revenue										
Property rates	296 392	77 547	26,2%	71 397	24,1%	148 945	50,3%	61 501	50,0%	16,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 098	2 885	13,7%	4 161	19,7%	7 045	33,4%	2 750	308,2%	51,3%
Licences or permits	1 455	377	25,9%	332	22,8%	709	48,7%	319	45,6%	4,1%
Transfer and subsidies - Operational	227 592	62 468	27,4%	64 310	28,3%	126 778	55,7%	55 198	64,1%	16,5%
Interest	1 190	287	24,1%	252	21,2%	539	45,3%	321	38,0%	(21,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	23 766	6 660	28,0%	6 565	27,6%	13 225	55,6%	6 329	43,0%	3,7%
Gains on disposal of Assets	(49)	-	-	-	-	-	-	149	(320,4%)	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 976 793	392 869	19,9%	441 755	22,3%	834 624	42,2%	383 900	59,1%	15,1%
Employee related costs	485 475	109 050	22,5%	111 697	23,0%	220 747	45,5%	106 489	52,7%	4,9%
Remuneration of councillors	14 727	3 739	25,4%	3 770	25,6%	7 509	51,0%	4 932	54,5%	(23,6%)
Bulk purchases - electricity	704 738	155 217	22,0%	147 388	20,9%	302 604	42,9%	130 664	61,5%	12,8%
Inventory consumed	119 244	12 017	10,1%	13 237	11,1%	25 254	21,2%	13 372	75,5%	(1,0%)
Debt impairment	45 137	-	-	-	-	-	-	-	197,6%	-
Depreciation and amortisation	154 239	38 713	25,1%	38 769	25,1%	77 482	50,2%	38 361	54,6%	1,1%
Interest	35 271	-	-	15 912	45,1%	15 912	45,1%	12 692	58,6%	25,4%
Contracted services	257 830	43 182	16,7%	79 136	30,7%	122 319	47,4%	51 549	47,1%	53,5%
Transfers and subsidies	12 981	6 073	46,8%	373	2,9%	6 445	49,7%	353	47,7%	5,5%
Irrecoverable debts written off	28 581	(901)	(3,2%)	2 200	7,7%	1 299	4,5%	4 201	40,4%	(47,6%)
Operational costs	117 575	25 780	21,9%	29 099	24,7%	54 878	46,7%	19 870	43,8%	46,4%
Losses on disposal of Assets	995	-	-	175	17,6%	175	17,6%	1 416	384,5%	(87,6%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 820)	74 692	-	46 647	-	121 338	-	43 455	-	-
Transfers and subsidies - capital (monetary allocations)	50 504	4 745	9,4%	13 807	27,3%	18 552	36,7%	14 795	52,0%	(6,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	198	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	36 684	79 437	-	60 454	-	139 891	-	58 448	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	36 684	79 437	-	60 454	-	139 891	-	58 448	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 684	79 437	-	60 454	-	139 891	-	58 448	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 684	79 437	-	60 454	-	139 891	-	58 448	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	402 929	34 813	8,6%	83 363	20,7%	118 177	29,3%	69 485	28,7%	20,0%
National Government	31 891	3 999	12,5%	8 730	27,4%	12 728	39,9%	6 162	68,8%	41,7%
Provincial Government	13 370	163	1,2%	3 289	24,6%	3 452	25,8%	6 555	26,0%	(49,8%)
District Municipality	-	-	-	-	-	-	-	149	226,0%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 260	4 162	9,2%	12 019	26,6%	16 181	35,8%	12 866	52,9%	(6,6%)
Borrowing	194 350	14 315	7,4%	42 044	21,6%	56 360	29,0%	17 103	14,6%	145,8%
Internally generated funds	163 319	16 336	10,0%	29 300	17,9%	45 636	27,9%	39 517	37,5%	(25,9%)
Capital Expenditure Functional	402 929	36 105	9,0%	83 363	20,7%	119 468	29,6%	71 697	95,1%	16,3%
Municipal governance and administration	8 976	3 548	39,5%	2 607	29,0%	6 154	68,6%	6 629	529,8%	(60,7%)
Executive and Council	25	62	246,4%	1	3,7%	63	250,1%	-	34,1%	(100,0%)
Finance and administration	8 951	3 486	38,9%	2 606	29,1%	6 092	68,1%	6 629	530,2%	(60,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 121	2 920	9,1%	6 199	19,3%	9 119	28,4%	16 631	272,7%	(62,7%)
Community and Social Services	3 936	642	16,3%	1 060	26,9%	1 702	43,2%	2 192	44,5%	(51,6%)
Sport And Recreation	12 755	2 085	16,3%	1 857	14,6%	3 942	30,9%	6 383	99,2%	(70,9%)
Public Safety	6 580	77	1,2%	87	1,3%	164	2,5%	1 573	28,2%	(94,5%)
Housing	8 850	115	1,3%	3 196	36,1%	3 311	37,4%	6 483	624,2%	(50,7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 334	1 721	4,6%	5 229	14,0%	6 950	18,6%	7 498	58,4%	(30,3%)
Planning and Development	7 050	1 027	14,6%	1 735	24,6%	2 762	39,2%	174	66,5%	898,5%
Road Transport	24 554	658	2,7%	3 264	13,3%	3 922	16,0%	7 027	57,4%	(53,6%)
Environmental Protection	5 730	35	,6%	231	4,0%	266	4,6%	298	48,2%	(22,4%)
Trading Services	324 499	27 917	8,6%	69 328	21,4%	97 245	30,0%	40 939	18,5%	69,3%
Energy sources	166 296	18 609	11,2%	38 987	23,4%	57 595	34,6%	18 452	14,9%	111,3%
Water Management	74 136	3 449	4,7%	14 289	19,3%	17 738	23,9%	10 124	42,8%	41,1%
Waste Water Management	79 067	5 859	7,4%	13 524	17,1%	19 383	24,5%	11 117	36,4%	21,6%
Waste Management	5 000	-	-	2 529	50,6%	2 529	50,6%	1 245	(188,8%)	103,1%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 899 534	485 939	25,6%	479 126	25,2%	965 065	50,8%	425 718	52,3%	12,5%
Property rates	290 464	91 629	31,5%	86 445	29,8%	178 074	61,3%	77 302	61,6%	11,8%
Service charges	1 199 051	268 462	22,4%	280 318	23,4%	548 779	45,8%	291 330	56,0%	(3,8%)

Other revenue	74 430	63 990	86.0%	62 877	84.5%	126 867	170.5%	10 550	44.4%	496.0%
Transfers and Subsidies - Operational	227 592	61 858	27.2%	49 486	21.7%	111 344	48.9%	46 536	51.0%	6.3%
Transfers and Subsidies - Capital	50 504	-	-	-	-	-	-	-	-	-
Interest	57 493	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(363 086)	-	(394 312)	-	(757 398)	-	(197 345)	-	99.8%
Suppliers and employees	-	(363 086)	-	(394 312)	-	(757 398)	-	(197 345)	-	99.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 899 534	122 853	6.5%	84 814	4.5%	207 667	10.9%	228 373	34.6%	(62.9%)
Cash Flow from Investing Activities										
Receipts	158 509	7 272	4.6%	(5 324)	(3.4%)	1 949	1.2%	(7 499)	(1 864.3%)	(29.0%)
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%	1	-	4	.1%	1	(76.0%)	(2.3%)
Decrease (Increase) in non-current investments	150 000	7 269	4.8%	(5 325)	(3.6%)	1 944	1.3%	(7 500)	200.0%	(29.0%)
Payments	-	(78 075)	-	(73 740)	-	(151 816)	-	(61 507)	-	19.9%
Capital assets	-	(78 075)	-	(73 740)	-	(151 816)	-	(61 507)	-	19.9%
Net Cash from/(used) Investing Activities	158 509	(70 803)	(44.7%)	(78 064)	(49.9%)	(149 867)	(94.5%)	(69 006)	(19 642.3%)	14.6%
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%	5 750	.3%	57 800	2.6%	159 367	20.1%	(96.4%)
Cash/cash equivalents at the year begin:	435 876	547 039	125.5%	599 089	137.4%	547 039	125.5%	794 095	155.3%	(24.6%)
Cash/cash equivalents at the year end:	2 688 268	599 089	22.3%	604 839	22.5%	604 839	22.5%	953 462	42.9%	(36.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 575	22.9%	4 040	5.6%	2 734	3.8%	49 177	67.8%	72 525	25.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 373	46.5%	9 661	10.6%	6 128	6.7%	33 049	36.2%	91 211	31.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 450	53.3%	1 772	5.4%	915	2.8%	12 615	38.5%	32 752	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 861	18.8%	1 762	4.2%	1 363	3.3%	30 838	73.7%	41 824	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 952	25.1%	1 345	4.3%	1 014	3.2%	21 324	67.4%	31 635	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	2.8%	6	2.2%	5	1.8%	265	93.2%	285	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 412	12.2%	853	4.3%	765	3.9%	15 713	79.6%	19 742	6.8%	-	-	-	-
Total By Income Source	94 630	32.6%	19 439	6.7%	12 924	4.5%	162 982	56.2%	289 974	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 768	33.2%	795	14.9%	176	3.3%	2 583	48.5%	5 322	1.8%	-	-	-	-
Commercial	33 343	43.5%	8 831	11.5%	6 012	7.8%	28 441	37.1%	76 627	26.4%	-	-	-	-
Households	54 726	27.9%	9 110	4.6%	6 380	3.3%	125 841	64.2%	196 056	67.6%	-	-	-	-
Other	4 793	40.0%	704	5.9%	356	3.0%	6 116	51.1%	11 968	4.1%	-	-	-	-
Total By Customer Group	94 630	32.6%	19 439	6.7%	12 924	4.5%	162 982	56.2%	289 974	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	505	100.0%	-	-	-	-	-	-	505	1.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 354	79.4%	8 370	20.5%	174	.4%	(147)	(.4%)	40 751	94.3%
Auditor-General	1 978	100.0%	-	-	-	-	-	-	1 978	4.6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 837	80.6%	8 370	19.4%	174	.4%	(147)	(.3%)	43 234	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 869 689	836 022	21,6%	685 404	17,7%	1 521 426	39,3%	872 631	46,3%	(21,5%)
Exchange Revenue										
Service charges - Electricity	1 272 286	287 595	22,6%	270 869	21,3%	558 464	43,9%	271 667	46,9%	(3,%)
Service charges - Water	242 591	42 560	17,5%	64 768	26,7%	107 328	44,2%	51 257	35,4%	26,4%
Service charges - Waste Water Management	200 295	53 266	26,6%	49 796	24,9%	103 062	51,5%	46 806	53,9%	6,4%
Service charges - Waste Management	181 444	47 422	26,1%	46 023	25,4%	93 445	51,5%	42 209	51,5%	9,0%
Sale of Goods and Rendering of Services	156 916	36 636	23,3%	22 089	14,1%	58 724	37,4%	39 521	48,3%	(44,1%)
Agency services	21 653	5 321	24,6%	(5 845)	(27,0%)	(524)	(2,4%)	3 689	38,0%	(258,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 368	1 835	7,9%	11 680	50,0%	13 515	57,8%	5 825	53,4%	100,5%
Interest earned from Current and Non Current Assets	32 395	33 931	104,7%	8 714	26,9%	42 645	131,6%	31 590	87,2%	(72,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 680	3 214	56,6%	807	14,2%	4 021	70,8%	688	72,5%	17,4%
Licence and permits	847	222	26,2%	409	48,3%	630	74,4%	233	67,8%	75,8%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	80 857	10 338	12,8%	8 452	10,5%	18 790	23,2%	11 138	41,1%	(24,1%)
Non-Exchange Revenue										
Property rates	511 915	147 256	28,8%	121 786	23,8%	269 042	52,6%	112 363	51,9%	8,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 076	5 766	5,9%	4 509	4,6%	10 275	10,5%	2 485	6,0%	81,5%
Licences or permits	4 565	375	8,2%	207	4,5%	582	12,8%	374	20,9%	(44,7%)
Transfer and subsidies - Operational	765 031	153 002	20,0%	74 929	9,8%	227 932	29,8%	246 010	59,8%	(69,5%)
Interest	-	-	-	1 279	-	1 279	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	24 377	7 282	29,9%	4 933	20,2%	12 215	50,1%	6 766	55,6%	(27,1%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	247 394	-	-	-	-	-	-	10	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 907 341	638 651	16,3%	901 412	23,1%	1 540 062	39,4%	783 083	39,1%	15,1%
Employee related costs	866 553	176 654	20,4%	220 627	25,5%	397 281	45,8%	196 956	42,9%	12,0%
Remuneration of councillors	32 676	6 690	20,5%	6 520	20,0%	13 210	40,4%	7 716	45,4%	(15,5%)
Bulk purchases - electricity	987 428	212 213	21,5%	208 979	21,2%	421 192	42,7%	182 042	50,5%	14,8%
Inventory consumed	347 151	20 829	6,0%	36 179	10,4%	57 008	16,4%	27 922	13,3%	29,6%
Debt impairment	104 898	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	279 237	44 355	15,9%	88 710	31,8%	133 064	47,7%	51 322	50,0%	72,8%
Interest	69 770	-	-	45 273	64,9%	45 273	64,9%	26 791	44,7%	69,0%
Contracted services	873 085	120 484	13,8%	216 757	24,8%	337 241	38,6%	221 233	38,0%	(2,0%)
Transfers and subsidies	105 770	1 647	1,6%	10 557	10,0%	12 204	11,5%	24 621	28,2%	(57,1%)
Irrecoverable debts written off	11 854	25 003	210,9%	1 653	13,9%	26 656	224,9%	9 849	183,6%	(83,2%)
Operational costs	178 305	30 646	17,2%	66 156	37,1%	96 802	54,3%	34 430	44,3%	92,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	50 615	130	,3%	-	-	130	,3%	202	(,1%)	(100,0%)
Surplus/(Deficit)	(37 652)	197 371	-	(216 007)	-	(18 636)	-	89 548	-	-
Transfers and subsidies - capital (monetary allocations)	119 582	32 694	27,3%	33 993	28,4%	66 687	55,8%	192 759	91,4%	(82,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 931	230 065	-	(182 014)	-	48 051	-	282 307	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 931	230 065	-	(182 014)	-	48 051	-	282 307	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 931	230 065	-	(182 014)	-	48 051	-	282 307	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 931	230 065	-	(182 014)	-	48 051	-	282 307	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	907 018	159 022	17,5%	316 300	34,9%	475 322	52,4%	354 876	45,8%	(10,9%)
National Government	142 410	28 933	20,3%	58 423	41,0%	87 356	61,3%	175 215	85,4%	(66,7%)
Provincial Government	696	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	143 106	28 933	20,2%	58 423	40,8%	87 356	61,0%	175 215	85,3%	(66,7%)
Borrowing	563 940	112 934	20,0%	218 699	38,8%	331 633	58,8%	97 746	33,3%	123,7%
Internally generated funds	199 973	17 155	8,6%	39 178	19,6%	56 333	28,2%	81 915	27,5%	(52,2%)
Capital Expenditure Functional	907 018	159 022	17,5%	316 300	34,9%	475 322	52,4%	354 876	45,8%	(10,9%)
Municipal governance and administration	40 896	6 296	15,4%	14 045	34,3%	20 341	49,7%	3 645	25,8%	285,3%
Executive and Council	15	-	-	-	-	-	-	-	-	-
Finance and administration	40 826	6 260	15,3%	14 030	34,4%	20 290	49,7%	3 640	25,9%	285,4%
Internal audit	55	36	65,5%	15	27,2%	51	92,8%	5	8,3%	201,5%
Community and Public Safety	30 082	855	2,8%	5 730	19,0%	6 585	21,9%	26 491	38,7%	(78,4%)
Community and Social Services	3 660	(0)	-	953	26,0%	953	26,0%	1 660	16,6%	(42,6%)
Sport And Recreation	6 230	-	-	1 947	31,2%	1 947	31,2%	18 962	59,3%	(89,7%)
Public Safety	15 752	856	5,4%	2 813	17,9%	3 668	23,3%	5 748	21,0%	(51,1%)
Housing	840	-	-	17	2,0%	17	2,0%	101	1,8%	(83,4%)
Health	3 600	-	-	-	-	-	-	21	7,5%	(100,0%)
Economic and Environmental Services	197 041	75 168	38,1%	130 152	66,1%	205 320	104,2%	145 466	55,3%	(10,5%)
Planning and Development	11 212	103	,9%	490	4,4%	592	5,3%	13 253	49,8%	(96,3%)
Road Transport	185 829	75 065	40,4%	129 662	69,8%	204 727	110,2%	132 212	55,9%	(1,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	638 999	76 703	12,0%	166 373	26,0%	243 076	38,0%	179 273	42,8%	(7,2%)
Energy sources	140 552	3 379	2,4%	13 005	9,3%	16 385	11,7%	16 390	14,1%	(20,7%)
Water Management	232 825	39 035	16,8%	73 014	31,4%	112 049	48,1%	114 872	75,1%	(36,4%)
Waste Water Management	243 772	33 049	13,6%	74 504	30,6%	107 553	44,1%	38 629	28,0%	92,9%
Waste Management	21 850	1 239	5,7%	5 850	26,8%	7 089	32,4%	9 381	43,1%	(37,6%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	4 169 993	2 698 025	64,7%	1 115 971	26,8%	3 813 996	91,5%	1 967 226	118,3%	(43,3%)
Property rates	547 846	2 288 380	417,7%	202 674	37,0%	2 491 055	454,7%	1 538 188	852,7%	(86,8%)
Service charges	2 303 190	170 950	7,4%	50 926	2,2%	221 876	9,6%	161 576	19,1%	(68,5%)

Other revenue	366 949	53 139	14,5%	22 716	6,2%	75 855	20,7%	50 102	19,4%	(54,7%)
Transfers and Subsidies - Operational	833 785	152 591	18,3%	821 138	98,5%	973 729	116,8%	95 561	27,3%	759,3%
Transfers and Subsidies - Capital	85 828	32 965	38,4%	14 505	16,9%	47 470	55,3%	121 799	47,3%	(88,1%)
Interest	32 395	-	-	4 011	12,4%	4 011	12,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 636 703)	(1 713 725)	47,1%	(826 761)	22,7%	(2 540 486)	69,9%	(538 292)	40,5%	53,6%
Suppliers and employees	(3 468 761)	(1 713 725)	49,4%	(826 761)	23,8%	(2 540 486)	73,2%	(538 292)	41,4%	53,6%
Finance charges	(70 813)	-	-	-	-	-	-	-	-	-
Transfers and grants	(97 129)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	533 290	984 300	184,6%	289 210	54,2%	1 273 510	238,8%	1 428 934	413,6%	(79,8%)
Cash Flow from Investing Activities										
Receipts	-	79 784	-	(147)	-	79 637	-	(943)	-	(84,4%)
Proceeds on disposal of PPE	-	479	-	-	-	479	-	18	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	79 305	-	(147)	-	79 157	-	(961)	-	(84,7%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(907 018)	(177 803)	19,6%	(342 788)	37,8%	(520 591)	57,4%	(402 547)	52,0%	(14,8%)
Capital assets	(907 018)	(177 803)	19,6%	(342 788)	37,8%	(520 591)	57,4%	(402 547)	52,0%	(14,8%)
Net Cash from/(used) Investing Activities	(907 018)	(98 019)	10,8%	(342 936)	37,8%	(440 955)	48,6%	(403 489)	46,7%	(15,0%)
Cash Flow from Financing Activities										
Receipts	563 464	80	-	61	-	141	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	563 940	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(476)	80	(16,7%)	61	(12,9%)	141	(29,6%)	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	563 464	80	-	61	-	141	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	189 735	886 360	467,2%	(53 664)	(28,3%)	832 696	438,9%	1 025 445	2 706,0%	(105,2%)
Cash/cash equivalents at the year begin:	693 192	-	-	886 366	127,9%	-	-	3 360 484	-	(73,6%)
Cash/cash equivalents at the year end:	882 927	886 366	100,4%	2 160 258	244,7%	2 160 258	244,7%	4 385 931	1 093,4%	(50,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	42 770	21,7%	12 924	6,6%	5 890	3,0%	135 285	68,7%	196 869	27,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	80 498	57,0%	10 499	7,4%	5 497	3,9%	44 686	31,7%	141 180	19,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 228	57,1%	4 147	5,2%	1 550	2,0%	28 263	35,7%	79 189	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	28 851	21,9%	9 582	7,3%	4 460	3,4%	89 108	67,5%	132 002	18,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25 719	20,7%	9 329	7,5%	4 203	3,4%	85 265	68,5%	124 517	17,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	394	27,2%	149	10,3%	53	3,6%	855	58,9%	1 451	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 369	9,1%	1 624	3,4%	1 142	2,4%	40 874	85,1%	48 009	6,6%	-	-	-	-
Total By Income Source	227 829	31,5%	48 255	6,7%	22 795	3,2%	424 336	58,7%	723 216	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 266	46,6%	4 132	14,5%	2 775	9,7%	8 297	29,1%	28 470	3,9%	-	-	-	-
Commercial	86 621	62,4%	5 519	4,0%	2 020	1,5%	44 560	32,1%	138 720	19,2%	-	-	-	-
Households	127 386	23,1%	38 455	7,0%	17 933	3,3%	367 985	66,7%	551 759	76,3%	-	-	-	-
Other	557	13,0%	149	3,5%	67	1,6%	3 494	81,9%	4 268	6%	-	-	-	-
Total By Customer Group	227 829	31,5%	48 255	6,7%	22 795	3,2%	424 336	58,7%	723 216	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52 121	88,5%	4 024	6,8%	2 434	4,1%	316	,5%	58 896	90,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 242	99,8%	11	,2%	-	-	-	-	6 253	9,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	58 363	89,6%	4 035	6,2%	2 434	3,7%	316	,5%	65 148	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 067 512	415 244	38,9%	214 709	20,1%	629 953	59,0%	165 948	62,8%	29,4%
Exchange Revenue										
Service charges - Electricity	419 969	114 092	27,2%	98 478	23,4%	212 570	50,6%	87 559	54,0%	12,5%
Service charges - Water	81 609	22 996	28,2%	25 610	31,4%	48 605	59,6%	18 040	41,9%	42,0%
Service charges - Waste Water Management	53 158	16 990	32,0%	14 401	27,1%	31 391	59,1%	1 052	92,6%	1 268,8%
Service charges - Waste Management	47 777	17 618	36,9%	14 674	30,7%	32 292	67,6%	334	113,7%	4 290,4%
Sale of Goods and Rendering of Services	34 282	7 594	22,2%	9 452	27,6%	17 045	49,7%	9 655	53,1%	(2,1%)
Agency services	8 376	2 797	33,4%	761	9,1%	3 558	42,5%	883	47,9%	(13,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 078	2 747	24,8%	2 982	26,9%	5 729	51,7%	2 512	48,7%	18,7%
Interest earned from Current and Non Current Assets	15 404	2 600	16,9%	5 462	35,5%	8 062	52,3%	4 261	60,4%	28,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 657	1 016	21,8%	1 134	24,3%	2 150	46,2%	943	66,2%	20,2%
Licence and permits	553	136	24,6%	119	21,5%	255	46,2%	118	53,5%	,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 616	597	36,9%	506	31,3%	1 103	68,2%	412	74,4%	22,7%
Non-Exchange Revenue										
Property rates	172 528	176 010	102,0%	(699)	(,4%)	175 311	101,6%	983	98,1%	(171,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21 542	904	4,2%	818	3,8%	1 722	8,0%	1 066	13,5%	(23,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	124 616	48 938	39,3%	41 012	32,9%	89 950	72,2%	38 129	70,9%	7,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	210	-	-	-	210	-	-	-	-
Other Gains	70 357	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 083 927	222 288	20,5%	235 960	21,8%	458 248	42,3%	218 441	43,8%	8,0%
Employee related costs	371 829	74 296	20,0%	92 251	24,8%	166 547	44,8%	87 467	43,8%	5,5%
Remuneration of councillors	16 135	3 311	20,5%	3 311	20,5%	6 622	41,0%	4 131	53,8%	(19,8%)
Bulk purchases - electricity	315 278	76 849	24,4%	73 066	23,2%	149 915	47,6%	60 699	50,7%	20,4%
Inventory consumed	94 945	8 690	9,2%	7 652	8,1%	16 342	17,2%	9 659	19,3%	(20,8%)
Debt impairment	19 726	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 514	13 629	25,0%	13 629	25,0%	27 257	50,0%	13 629	50,0%	-
Interest	23 178	3 930	17,0%	10 656	46,0%	14 586	62,9%	8 425	119,0%	26,5%
Contracted services	49 348	11 351	23,0%	9 673	19,6%	21 024	42,6%	9 926	44,8%	(2,6%)
Transfers and subsidies	4 276	351	8,2%	1 029	24,1%	1 381	32,3%	906	28,1%	13,6%
Irrecoverable debts written off	29 174	13 571	46,5%	4 575	15,7%	18 146	62,2%	2 451	59,3%	86,7%
Operational costs	89 977	16 310	18,1%	20 118	22,4%	36 428	40,5%	21 148	45,4%	(4,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	15 549	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 415)	192 956	-	(21 251)	-	171 705	-	(52 493)	-	-
Transfers and subsidies - capital (monetary allocations)	42 231	1 202	2,8%	3 751	8,9%	4 953	11,7%	11 384	35,3%	(67,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 816	194 158		(17 500)		176 658		(41 109)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 816	194 158		(17 500)		176 658		(41 109)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 816	194 158		(17 500)		176 658		(41 109)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 816	194 158		(17 500)		176 658		(41 109)		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	81 519	4 967	6,1%	6 440	7,9%	11 407	14,0%	18 152	(45,2%)	(64,5%)
National Government	33 087	1 045	3,2%	3 365	10,2%	4 410	13,3%	8 353	(52,5%)	(59,7%)
Provincial Government	3 492	-	-	398	11,4%	398	11,4%	1 600	(147,0%)	(75,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	197	-	(100,0%)
Transfers recognised - capital	36 579	1 045	2,9%	3 763	10,3%	4 808	13,1%	10 149	(58,4%)	(62,9%)
Borrowing	28 450	2 500	8,8%	698	2,5%	3 198	11,2%	4 926	(9,0%)	(85,8%)
Internally generated funds	16 490	1 421	8,6%	1 980	12,0%	3 401	20,6%	3 076	(82,9%)	(35,6%)
Capital Expenditure Functional	81 519	71 134	87,3%	6 440	7,9%	77 574	95,2%	18 152	(45,2%)	(64,5%)
Municipal governance and administration	3 800	67 184	1 768,0%	272	7,2%	67 456	1 775,2%	1 224	(17,0%)	(77,8%)
Executive and Council	1 430	445	31,1%	39	2,8%	485	33,9%	-	(7,0%)	(100,0%)
Finance and administration	2 360	66 739	2 827,9%	233	9,9%	66 971	2 837,8%	1 224	(21,3%)	(81,0%)
Internal audit	10	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 450	36	,2%	460	2,6%	496	2,8%	2 236	(149,7%)	(79,4%)
Community and Social Services	100	36	36,0%	64	64,4%	100	100,4%	197	9,3%	(67,3%)
Sport And Recreation	13 200	-	-	279	2,1%	279	2,1%	1 388	(164,8%)	(79,9%)
Public Safety	2 000	-	-	117	5,8%	117	5,8%	651	-	(82,1%)
Housing	2 150	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 494	574	3,7%	209	1,4%	783	5,1%	5 516	(97,1%)	(96,2%)
Planning and Development	50	28	56,2%	16	32,3%	44	88,5%	-	-	(100,0%)
Road Transport	15 444	546	3,5%	193	1,3%	739	4,8%	5 516	(92,2%)	(96,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	44 775	3 340	7,5%	5 499	12,3%	8 839	19,7%	9 177	(19,7%)	(40,1%)
Energy sources	7 243	17	,2%	694	9,6%	711	9,8%	1 012	54,2%	(31,4%)
Water Management	33 732	1 638	4,9%	4 582	13,6%	6 220	18,4%	6 592	(55,8%)	(30,5%)
Waste Water Management	2 000	-	-	223	11,2%	223	11,2%	38	(69,6%)	482,4%
Waste Management	1 800	1 685	93,6%	-	-	1 685	93,6%	1 535	76,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	1 170 163	282 124	24,1%	268 527	22,9%	550 651	47,1%	254 863	51,3%	5,4%
Property rates	163 902	45 708	27,9%	35 102	21,4%	80 810	49,3%	32 864	47,0%	6,8%
Service charges	668 082	146 135	21,9%	148 341	22,2%	294 476	44,1%	147 404	50,0%	,6%

Other revenue	145 362	28 058	19,3%	23 866	16,4%	51 924	35,7%	26 467	39,5%	(9,8%)
Transfers and Subsidies - Operational	124 616	52 160	41,9%	39 679	31,8%	91 839	73,7%	37 608	74,0%	5,5%
Transfers and Subsidies - Capital	42 231	7 313	17,3%	16 077	38,1%	23 390	55,4%	6 259	56,1%	156,9%
Interest	25 971	2 750	10,6%	5 462	21,0%	8 212	31,6%	4 262	57,0%	28,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 068 859)	(301 852)	28,2%	(302 072)	28,3%	(603 923)	56,5%	(282 203)	58,3%	7,0%
Suppliers and employees	(1 039 955)	(297 890)	28,6%	(291 415)	28,0%	(589 306)	56,7%	(273 756)	58,0%	6,5%
Finance charges	(24 208)	(3 961)	16,4%	(10 656)	44,0%	(14 617)	60,4%	(8 447)	132,4%	26,1%
Transfers and grants	(4 696)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	101 304	(19 728)	(19,5%)	(33 544)	(33,1%)	(53 272)	(52,6%)	(27 340)	(21,4%)	22,7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(93 747)	(4 351)	4,6%	(8 298)	8,9%	(12 648)	13,5%	(16 774)	37,3%	(50,5%)
Capital assets	(93 747)	(4 351)	4,6%	(8 298)	8,9%	(12 648)	13,5%	(16 774)	37,3%	(50,5%)
Net Cash from(used) Investing Activities	(93 747)	(4 351)	4,6%	(8 298)	8,9%	(12 648)	13,5%	(16 774)	37,3%	(50,5%)
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%)	(41 842)	(239,0%)	(65 920)	(376,5%)	(44 114)	(278,1%)	(5,1%)
Cash/cash equivalents at the year begin:	146 043	177 706	121,7%	153 001	104,8%	177 706	121,7%	73 264	82,3%	108,8%
Cash/cash equivalents at the year end:	163 350	153 627	93,9%	109 907	67,2%	109 907	67,2%	29 151	26,2%	277,0%

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	8 846	22,3%	4 693	11,8%	2 656	6,7%	23 454	59,2%	39 650	13,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 416	54,6%	3 317	8,1%	1 224	3,0%	14 089	34,3%	41 046	14,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	91 784	65,4%	3 972	2,8%	2 858	2,0%	41 801	29,8%	140 416	49,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 792	15,5%	2 469	8,0%	1 988	6,4%	21 602	70,0%	30 851	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 091	17,3%	2 542	8,6%	2 236	7,6%	19 553	66,5%	29 423	10,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	708	14,0%	213	4,2%	104	2,0%	4 046	79,8%	5 070	1,8%	-	-	-	-
Total By Income Source	133 637	46,7%	17 205	6,0%	11 066	3,9%	124 546	43,5%	286 455	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 188	65,6%	2 982	21,3%	436	3,1%	1 410	10,1%	14 016	4,9%	-	-	-	-
Commercial	32 296	67,3%	1 413	2,9%	731	1,5%	13 554	28,2%	47 994	16,8%	-	-	-	-
Households	90 643	41,7%	12 258	5,6%	9 549	4,4%	105 106	48,3%	217 556	75,9%	-	-	-	-
Other	1 509	21,9%	552	8,0%	351	5,1%	4 477	65,0%	6 888	2,4%	-	-	-	-
Total By Customer Group	133 637	46,7%	17 205	6,0%	11 066	3,9%	124 546	43,5%	286 455	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	64	75,6%	12	14,6%	2	2,1%	7	7,7%	85	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	64	75,6%	12	14,6%	2	2,1%	7	7,7%	85	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26					2024/25		Q2 of 2024/25 to Q2 of 2025/26		
	Budget	First Quarter		Second Quarter		Year to Date			Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 072 557	273 485	25,5%	229 152	21,4%	502 636	46,9%	193 180	46,1%	18,6%
Exchange Revenue										
Service charges - Electricity	291 114	57 136	19,6%	80 845	27,8%	137 981	47,4%	60 554	48,0%	33,5%
Service charges - Water	101 466	20 802	20,5%	23 098	22,8%	43 900	43,3%	23 336	49,2%	(1,0%)
Service charges - Waste Water Management	80 729	20 662	25,6%	20 528	25,4%	41 190	51,0%	18 952	45,3%	8,3%
Service charges - Waste Management	52 852	13 122	24,8%	12 957	24,5%	26 079	49,3%	11 592	43,1%	11,8%
Sale of Goods and Rendering of Services	8 000	2 355	29,4%	1 884	23,6%	4 240	53,0%	2 401	41,6%	(21,5%)
Agency services	2 663	478	17,9%	733	27,5%	1 210	45,4%	430	32,1%	70,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 965	3 685	26,4%	6 088	43,6%	9 772	70,0%	2 846	33,7%	113,9%
Interest earned from Current and Non Current Assets	12 573	5 568	44,3%	5 729	45,6%	11 298	89,9%	1 856	38,7%	208,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 569	439	27,9%	418	26,6%	856	54,6%	400	36,4%	4,4%
Licence and permits	665	526	79,1%	280	42,1%	806	121,2%	319	128,9%	(12,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 728	5 955	88,5%	4 602	68,4%	10 557	156,9%	5 155	214,7%	(10,7%)
Non-Exchange Revenue										
Property rates	214 575	58 301	27,2%	55 944	26,1%	114 245	53,2%	46 417	51,2%	20,5%
Surcharges and Taxes	1 547	391	25,3%	390	25,2%	781	50,4%	999	85,8%	(61,0%)
Fines, penalties and forfeits	55 024	9 454	17,2%	8 780	16,0%	18 234	33,1%	12 777	41,2%	(31,3%)
Licences or permits	819	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	211 047	70 751	33,5%	2 241	1,1%	72 992	34,6%	1 099	38,4%	103,9%
Interest	2 433	734	30,2%	1 487	61,1%	2 221	91,3%	619	117,0%	140,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 788	3 125	21,1%	3 150	21,3%	6 275	42,4%	3 428	46,9%	(8,1%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 072 310	184 870	17,2%	256 147	23,9%	441 017	41,1%	181 498	36,6%	41,1%
Employee related costs	393 991	77 695	19,7%	77 940	19,8%	155 635	39,5%	72 049	40,7%	8,2%
Remuneration of councillors	7 676	1 824	23,8%	1 824	23,8%	3 647	47,5%	2 050	48,5%	(11,0%)
Bulk purchases - electricity	250 425	56 852	22,7%	55 192	22,0%	112 044	44,7%	45 705	43,3%	20,8%
Inventory consumed	21 128	3 048	14,4%	8 115	38,4%	11 163	52,8%	4 341	34,7%	86,9%
Debt impairment	24 450	-	-	44 727	182,9%	44 727	182,9%	-	-	(100,0%)
Depreciation and amortisation	42 281	10 570	25,0%	10 570	25,0%	21 140	50,0%	10 001	41,7%	5,7%
Interest	16 046	-	-	8 230	51,3%	8 230	51,3%	22	,5%	36 523,4%
Contracted services	135 492	7 125	5,3%	17 006	12,6%	24 131	17,8%	15 983	26,4%	6,4%
Transfers and subsidies	14 068	2 760	19,6%	1 006	7,2%	3 766	26,8%	2 593	37,9%	(61,2%)
Irrecoverable debts written off	61 650	5 791	9,4%	11 703	19,0%	17 494	28,4%	1 894	13,1%	517,7%
Operational costs	105 104	19 206	18,3%	19 834	18,9%	39 039	37,1%	26 860	40,1%	(26,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	247	88 614	-	(26 995)	-	61 620	-	11 682	-	-
Transfers and subsidies - capital (monetary allocations)	70 466	20 977	29,8%	7 439	10,6%	28 415	40,3%	5 728	5,5%	29,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 713	109 591	-	(19 556)	-	90 035	-	17 410	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	70 713	109 591	-	(19 556)	-	90 035	-	17 410	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 713	109 591	-	(19 556)	-	90 035	-	17 410	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 713	109 591	-	(19 556)	-	90 035	-	17 410	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	181 908	26 547	14,6%	37 928	20,8%	64 474	35,4%	33 674	21,1%	12,6%
National Government	25 853	3 711	14,4%	5 651	21,9%	9 363	36,2%	6 491	34,4%	(12,9%)
Provincial Government	40 735	14 865	36,5%	7 908	19,4%	22 773	55,9%	18 995	25,8%	(58,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 588	18 576	27,9%	13 559	20,4%	32 135	48,3%	25 486	28,2%	(46,8%)
Borrowing	86 921	7 851	9,0%	21 269	24,5%	29 120	33,5%	3 422	6,9%	521,6%
Internally generated funds	28 400	120	,4%	3 100	10,9%	3 219	11,3%	4 767	19,1%	(35,0%)
Capital Expenditure Functional	181 908	26 547	14,6%	37 928	20,8%	64 474	35,4%	33 674	21,1%	12,6%
Municipal governance and administration	2 904	120	4,1%	166	5,7%	285	9,8%	1 975	22,0%	(91,6%)
Executive and Council	-	-	-	11	-	11	-	-	-	(100,0%)
Finance and administration	2 904	120	4,1%	154	5,3%	274	9,4%	1 975	22,0%	(92,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 695	-	-	2 826	29,1%	2 826	29,1%	1 559	43,9%	81,3%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 700	-	-	1 800	23,4%	1 800	23,4%	1 478	60,3%	21,8%
Public Safety	1 995	-	-	1 026	51,4%	1 026	51,4%	81	5,3%	1 166,4%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 819	9 207	24,3%	8 572	22,7%	17 780	47,0%	10 321	21,8%	(16,9%)
Planning and Development	50	-	-	-	-	-	-	-	-	-
Road Transport	37 769	9 207	24,4%	8 572	22,7%	17 780	47,1%	10 321	21,8%	(16,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	131 490	17 219	13,1%	26 364	20,1%	43 584	33,1%	19 819	19,5%	33,0%
Energy sources	30 399	-	-	4 202	13,8%	4 202	13,8%	535	2,1%	685,5%
Water Management	54 264	10 669	19,7%	13 206	24,3%	23 875	44,0%	8 061	21,5%	63,8%
Waste Water Management	39 727	6 550	16,5%	7 676	19,3%	14 226	35,8%	11 146	28,2%	(31,1%)
Waste Management	7 100	-	-	1 281	18,0%	1 281	18,0%	77	3,4%	1 557,8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 008 733	37 562	3,7%	1 526	,2%	39 089	3,9%	63 815	7,0%	(97,6%)
Property rates	193 054	686	,4%	132	,1%	818	,4%	1 091	,7%	(87,9%)
Service charges	484 812	15 614	3,2%	-	-	15 614	3,2%	17 722	4,1%	(100,0%)

Other revenue	36 782	4 131	11,2%	-	-	4 131	11,2%	10 287	38,7%	(100,0%)
Transfers and Subsidies - Operational	211 047	14 622	6,9%	1 395	,7%	16 017	7,6%	17 875	10,9%	(92,2%)
Transfers and Subsidies - Capital	70 466	1 299	1,8%	-	-	1 299	1,8%	15 802	12,1%	(100,0%)
Interest	12 673	1 209	9,6%	-	-	1 209	9,6%	1 039	23,4%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(894 478)	(246 796)	27,6%	(224 136)	25,1%	(470 932)	52,6%	(190 425)	61,7%	17,7%
Suppliers and employees	(866 048)	(246 796)	28,5%	(224 136)	25,9%	(470 932)	54,4%	(190 425)	63,7%	17,7%
Finance charges	(16 046)	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 383)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	114 255	(209 234)	(183,1%)	(222 609)	(194,8%)	(431 843)	(378,0%)	(126 610)	(282,4%)	75,8%
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%	(40 642)	22,3%	(83 042)	45,7%	(27 628)	28,1%	47,1%
Capital assets	(181 908)	(42 399)	23,3%	(40 642)	22,3%	(83 042)	45,7%	(27 628)	28,1%	47,1%
Net Cash from/(used) Investing Activities	(181 908)	(42 399)	23,3%	(40 642)	22,3%	(83 042)	45,7%	(27 628)	28,7%	47,1%
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)	-	-	-	-	-	-	(263)	1,9%	(100,0%)
Repayment of borrowing	(20 340)	-	-	-	-	-	-	(263)	1,9%	(100,0%)
Net Cash from/(used) Financing Activities	44 060	-	-	-	-	-	-	(263)	(1,3%)	(100,0%)
Net Increase/(Decrease) in cash held	(23 593)	(251 633)	1 066,5%	(263 252)	1 115,8%	(514 885)	2 182,3%	(154 501)	(20 495,9%)	70,4%
Cash/cash equivalents at the year begin:	165 432	224 401	135,6%	(26 619)	(16,1%)	224 401	135,6%	(160 926)	308,7%	(83,5%)
Cash/cash equivalents at the year end:	141 839	(26 619)	(18,8%)	(289 870)	(204,4%)	(289 870)	(204,4%)	(315 427)	(506,0%)	(8,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 678	5,6%	3 389	2,8%	3 221	2,7%	105 770	88,8%	119 058	28,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 503	32,6%	2 698	6,5%	1 817	4,4%	23 406	56,5%	41 424	9,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 707	17,7%	3 241	4,5%	2 133	3,0%	53 812	74,9%	71 892	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 686	4,5%	2 596	2,1%	2 345	1,9%	115 307	91,6%	125 934	29,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 600	4,7%	1 633	2,1%	1 465	1,9%	69 915	91,3%	76 612	18,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	137	(1,2%)	121	(1,1%)	39	(4%)	(11 263)	102,7%	(10 967)	(2,6%)	-	-	-	-
Total By Income Source	42 310	10,0%	13 678	3,2%	11 020	2,6%	356 946	84,2%	423 953	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	839	18,1%	442	9,5%	455	9,8%	2 902	62,6%	4 638	1,1%	-	-	-	-
Commercial	3 358	22,2%	718	4,8%	529	3,5%	10 494	69,5%	15 099	3,6%	-	-	-	-
Households	38 112	9,4%	12 518	3,1%	10 035	2,5%	343 550	85,0%	404 215	95,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	42 310	10,0%	13 678	3,2%	11 020	2,6%	356 946	84,2%	423 953	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 350	99,6%	3	,1%	7	,3%	-	-	2 360	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 350	99,6%	3	,1%	7	,3%	-	-	2 360	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 433 458	451 782	31,5%	304 734	21,3%	756 516	52,8%	288 869	55,8%	5,5%
Exchange Revenue										
Service charges - Electricity	465 762	127 859	27,5%	99 123	21,3%	226 982	48,7%	94 876	50,7%	4,5%
Service charges - Water	112 803	36 010	31,9%	21 970	19,5%	57 980	51,4%	13 544	53,4%	62,2%
Service charges - Waste Water Management	79 041	11 140	14,1%	9 566	12,1%	20 706	26,2%	5 818	57,9%	64,4%
Service charges - Waste Management	46 612	23 378	50,2%	7 862	16,9%	31 240	67,0%	6 970	67,6%	12,8%
Sale of Goods and Rendering of Services	32 753	8 960	27,4%	13 390	40,9%	22 350	68,2%	9 493	51,5%	41,1%
Agency services	4 038	1 184	29,3%	1 045	25,9%	2 229	55,2%	958	42,8%	9,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 324	7 036	24,0%	7 504	25,6%	14 541	49,6%	7 816	70,2%	(4,0%)
Interest earned from Current and Non Current Assets	4 626	1 918	41,5%	2 235	48,3%	4 153	89,8%	985	91,3%	127,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 583	2 144	25,0%	1 784	20,8%	3 927	45,8%	1 894	56,2%	(5,8%)
Licence and permits	385	33	8,6%	34	8,9%	67	17,5%	182	253,5%	(81,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 624	1 029	22,3%	969	21,0%	1 998	43,2%	807	163,3%	20,0%
Non-Exchange Revenue										
Property rates	362 049	146 090	40,4%	71 436	19,7%	217 525	60,1%	67 862	62,7%	5,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	103 207	16 169	15,7%	9 881	9,6%	26 050	25,2%	20 132	25,8%	(50,9%)
Licences or permits	1 457	309	21,2%	301	20,7%	609	41,8%	396	51,1%	(24,0%)
Transfer and subsidies - Operational	165 382	65 980	39,9%	54 119	32,7%	120 099	72,6%	53 269	69,2%	1,6%
Interest	11 811	2 543	21,5%	3 076	26,0%	5 619	47,6%	3 049	51,4%	,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	441	-	441	-	820	-	(46,3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 262 374	233 881	18,5%	299 482	23,7%	533 363	42,3%	279 311	47,7%	7,2%
Employee related costs	374 678	74 278	19,8%	94 565	25,2%	168 843	45,1%	89 253	49,2%	6,0%
Remuneration of councillors	11 926	2 426	20,3%	2 516	21,1%	4 941	41,4%	2 482	45,2%	1,4%
Bulk purchases - electricity	357 093	81 879	22,9%	76 761	21,5%	158 640	44,4%	68 764	47,7%	11,6%
Inventory consumed	46 694	5 124	11,0%	8 060	17,3%	13 184	28,2%	8 882	25,8%	(9,3%)
Debt impairment	119 549	16 419	13,7%	10 946	9,2%	27 365	22,9%	-	57,3%	(100,0%)
Depreciation and amortisation	68 548	6 104	8,9%	19 948	29,1%	26 051	38,0%	11 967	41,0%	66,7%
Interest	29 426	933	3,2%	13 869	47,1%	14 802	50,3%	17 092	62,0%	(18,9%)
Contracted services	152 032	22 708	14,9%	46 003	30,3%	68 711	45,2%	46 331	36,7%	(7,7%)
Transfers and subsidies	3 635	3 367	92,6%	876	24,1%	4 243	116,7%	671	63,4%	30,5%
Irrecoverable debts written off	9 404	-	-	-	-	-	-	-	-	-
Operational costs	89 390	20 644	23,1%	25 937	29,0%	46 581	52,1%	24 619	52,0%	5,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	9 249	-	(100,0%)
Surplus/(Deficit)	171 084	217 901	-	5 253	-	223 154	-	9 558	-	-
Transfers and subsidies - capital (monetary allocations)	63 633	2 503	3,9%	12 191	19,2%	14 693	23,1%	14 012	33,0%	(13,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	234 717	220 404	-	17 443	-	237 847	-	23 570	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	234 717	220 404	-	17 443	-	237 847	-	23 570	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	234 717	220 404	-	17 443	-	237 847	-	23 570	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	234 717	220 404	-	17 443	-	237 847	-	23 570	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	172 585	67 813	39,3%	15 832	9,2%	83 646	48,5%	19 244	35,5%	(17,7%)
National Government	52 387	44 198	84,4%	10 044	19,2%	54 242	103,5%	13 593	41,4%	(26,1%)
Provincial Government	11 246	8 608	76,5%	1 999	17,8%	10 607	94,3%	924	9,5%	116,4%
District Municipality	-	170	-	-	-	170	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 633	52 976	83,3%	12 043	18,9%	65 020	102,2%	14 517	36,3%	(17,0%)
Borrowing	40 000	750	1,9%	-	-	750	1,9%	1 281	-	(100,0%)
Internally generated funds	68 952	14 087	20,4%	3 789	5,5%	17 876	25,9%	3 446	17,5%	10,0%
Capital Expenditure Functional	172 585	67 813	39,3%	15 832	9,2%	83 646	48,5%	19 096	35,2%	(17,1%)
Municipal governance and administration	2 180	406	18,6%	287	13,2%	693	31,8%	(32)	5,7%	(1 009,9%)
Executive and Council	85	1	1,6%	36	43,1%	38	44,7%	-	-	(100,0%)
Finance and administration	2 095	405	19,3%	250	12,0%	655	31,3%	(32)	5,7%	(894,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 618	12 908	65,8%	1 916	9,8%	14 824	75,6%	4 105	26,0%	(53,3%)
Community and Social Services	1 213	676	55,7%	175	14,4%	851	70,1%	219	142,3%	(20,3%)
Sport And Recreation	743	7 695	1 035,8%	1 501	202,1%	9 196	1 237,9%	2 374	50,2%	(36,8%)
Public Safety	8 462	535	6,3%	69	8%	604	7,1%	175	6,1%	(60,6%)
Housing	9 200	4 002	43,5%	171	1,9%	4 173	45,4%	1 337	12,8%	(87,2%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 156	30 698	78,4%	4 314	11,0%	35 013	89,4%	10 047	74,8%	(57,1%)
Planning and Development	500	230	46,0%	52	10,4%	282	56,4%	67	23,5%	(21,9%)
Road Transport	38 656	28 397	73,5%	4 177	10,8%	32 573	84,3%	9 980	75,4%	(58,2%)
Environmental Protection	-	2 072	-	86	-	2 158	-	-	-	(100,0%)
Trading Services	111 631	23 801	21,3%	9 315	8,3%	33 116	29,7%	4 975	18,0%	87,2%
Energy sources	15 496	2 436	15,7%	187	1,2%	2 623	16,9%	254	9,2%	(26,2%)
Water Management	64 136	17 758	27,7%	9 010	14,0%	26 768	41,7%	3 697	26,6%	143,7%
Waste Water Management	21 800	3 606	16,5%	118	,5%	3 724	17,1%	1 025	22,1%	(88,5%)
Waste Management	10 200	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 583 508	270 268	17,1%	433 972	27,4%	704 240	44,5%	340 831	53,9%	27,3%
Property rates	354 137	7 589	2,1%	120 188	33,9%	127 777	36,1%	165 263	54,0%	(27,3%)
Service charges	657 391	7 407	1,1%	109 835	16,7%	117 242	17,8%	142 525	53,9%	(22,9%)

Other revenue	292 312	126 326	43.2%	137 728	47.1%	264 054	90.3%	47 080	45.5%	192.5%
Transfers and Subsidies - Operational	170 274	127 928	75.1%	43 382	25.5%	171 310	100.6%	(23 413)	66.6%	(285.3%)
Transfers and Subsidies - Capital	63 633	1 458	2.3%	22 399	35.2%	23 857	37.5%	8 429	41.2%	165.7%
Interest	45 761	(440)	(1.0%)	440	1.0%	-	-	948	49.5%	(53.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 260 704)	(339 190)	26.9%	(353 397)	28.0%	(692 587)	54.9%	(394 699)	60.0%	(10.5%)
Suppliers and employees	(1 227 644)	(338 279)	27.6%	(339 554)	27.7%	(677 833)	55.2%	(368 558)	60.0%	(7.9%)
Finance charges	(29 426)	(911)	3.1%	(13 844)	47.0%	(14 754)	50.1%	(26 141)	61.8%	(47.0%)
Transfers and grants	(3 635)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	322 803	(68 923)	(21.4%)	80 575	25.0%	11 652	3.6%	(53 868)	(.7%)	(249.6%)
Cash Flow from Investing Activities										
Receipts	1 000	(59)	(5.9%)	(59)	(5.9%)	(118)	(11.8%)	(63)	(12.7%)	(6.7%)
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)	-	(118)	-	(63)	-	(6.7%)
Payments	(198 473)	(3 857)	1.9%	(17 994)	9.1%	(21 851)	11.0%	(19 467)	39.9%	(7.6%)
Capital assets	(198 473)	(3 857)	1.9%	(17 994)	9.1%	(21 851)	11.0%	(19 467)	39.9%	(7.6%)
Net Cash from/(used) Investing Activities	(197 473)	(3 916)	2.0%	(18 052)	9.1%	(21 969)	11.1%	(19 529)	40.5%	(7.6%)
Cash Flow from Financing Activities										
Receipts	-	14	-	8	-	22	-	25	-	(69.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	14	-	8	-	22	-	25	-	(69.4%)
Payments	(50 675)	(2 685)	5.3%	(13 438)	26.5%	(16 123)	31.8%	(13 318)	41.8%	.9%
Repayment of borrowing	(50 675)	(2 685)	5.3%	(13 438)	26.5%	(16 123)	31.8%	(13 318)	41.8%	.9%
Net Cash from/(used) Financing Activities	(50 675)	(2 671)	5.3%	(13 430)	26.5%	(16 101)	31.8%	(13 293)	41.7%	1.0%
Net Increase/(Decrease) in cash held	74 655	(75 510)	(101.1%)	49 093	65.8%	(26 418)	(35.4%)	(86 691)	811.6%	(156.6%)
Cash/cash equivalents at the year begin:	23 609	105 332	446.2%	30 491	129.2%	105 332	446.2%	51 749	110.7%	(41.1%)
Cash/cash equivalents at the year end:	98 264	30 491	31.0%	79 583	81.0%	79 583	81.0%	(33 879)	(255.2%)	(334.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 730	7.9%	4 485	4.1%	2 985	2.7%	94 255	85.3%	110 454	18.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 836	14.2%	8 717	6.2%	5 833	4.2%	105 793	75.5%	140 179	23.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 447	15.0%	9 116	5.4%	5 735	3.4%	129 031	76.2%	169 329	28.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 971	4.6%	2 537	2.9%	2 264	2.6%	78 014	89.9%	86 786	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 935	4.9%	2 065	2.6%	1 660	2.1%	72 838	90.5%	80 498	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	451	4.7%	165	1.7%	25	.3%	8 994	93.3%	9 636	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	157	(5.8%)	93	(3.4%)	98	(3.6%)	(3 058)	112.8%	(2 710)	(.5%)	-	-	-	-
Total By Income Source	62 527	10.5%	27 178	4.6%	18 600	3.1%	485 867	81.8%	594 172	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 451	13.9%	1 114	6.3%	1 035	5.9%	12 994	73.9%	17 594	3.0%	-	-	-	-
Commercial	19 616	9.7%	9 478	4.7%	6 407	3.2%	167 574	82.5%	203 076	34.2%	-	-	-	-
Households	40 460	10.8%	16 586	4.4%	11 158	3.0%	305 299	81.7%	373 503	62.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	62 527	10.5%	27 178	4.6%	18 600	3.1%	485 867	81.8%	594 172	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 543	77.5%	167	8.4%	-	-	281	14.1%	1 991	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 543	77.5%	167	8.4%	-	-	281	14.1%	1 991	100.0%

Contact Details

Municipal Manager	Dr Lulamile Mapholoba	044 302 6590
Chief Financial Officer	Mr Mr Clifford Jules	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	52 598	(351)	(,7%)	22 369	42,5%	22 018	41,9%	8 918	39,2%	150,8%
Transfers and Subsidies - Operational	428 679	89 464	20,9%	71 266	16,6%	160 729	37,5%	62 818	34,8%	13,4%
Transfers and Subsidies - Capital	3 000	-	-	3 000	100,0%	3 000	100,0%	393	122,6%	663,1%
Interest	12 679	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(538 154)	(76 200)	14,2%	(88 781)	16,5%	(164 981)	30,7%	(81 028)	40,9%	9,6%
Suppliers and employees	(538 018)	(76 200)	14,2%	(88 781)	16,5%	(164 981)	30,7%	(81 028)	40,9%	9,6%
Finance charges	(136)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 464	12 913	152,6%	7 854	92,8%	20 767	245,3%	(8 899)	8,4%	(188,3%)
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	(108 921)	(604)	,6%	(248)	,2%	(851)	,8%	(19 230)	14,7%	(98,7%)
Capital assets	(108 921)	(604)	,6%	(248)	,2%	(851)	,8%	(19 230)	14,7%	(98,7%)
Net Cash from/(used) Investing Activities	(108 921)	(604)	,6%	(248)	,2%	(851)	,8%	(19 230)	14,7%	(98,7%)
Cash Flow from Financing Activities										
Receipts	118 555	-	-	-	-	-	-	-	28,6%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	118 555	-	-	-	-	-	-	-	28,6%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(12 037)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 037)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	106 519	-	-	-	-	-	-	-	30,8%	-
Net Increase/(Decrease) in cash held	6 062	12 309	203,1%	7 606	125,5%	19 915	328,5%	(28 129)	58,6%	(127,0%)
Cash/cash equivalents at the year begin:	52 614	154 642	293,9%	167 320	318,0%	154 642	293,9%	221 826	129,1%	(24,6%)
Cash/cash equivalents at the year end:	58 676	167 320	285,2%	174 926	298,1%	174 926	296,1%	193 696	105,2%	(9,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	18 924	100,0%	18 924	16,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	11	100,0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	613	2,7%	614	2,7%	613	2,7%	20 847	91,9%	22 687	19,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 979	29,5%	12 430	16,7%	128	,2%	40 015	53,7%	74 552	64,2%	-	-	-	-
Total By Income Source	22 592	19,4%	13 044	11,2%	741	,6%	79 797	68,7%	116 174	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	151	2,8%	36	,7%	36	,7%	5 233	95,9%	5 455	4,7%	-	-	-	-
Commercial	22 459	27,5%	10 985	13,5%	382	,5%	47 780	58,5%	81 606	70,2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18)	(,1%)	2 023	7,0%	323	1,1%	26 784	92,0%	29 112	25,1%	-	-	-	-
Total By Customer Group	22 592	19,4%	13 044	11,2%	741	,6%	79 797	68,7%	116 174	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1 160	47,8%	218	9,0%	1 048	43,2%	2 426	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	1 160	47,8%	218	9,0%	1 048	43,2%	2 426	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	114 559	28 074	24,5%	19 387	16,9%	47 461	41,4%	27 591	58,3%	(29,7%)	
Exchange Revenue											
Service charges - Electricity	25 112	6 631	26,4%	5 830	23,2%	12 461	49,6%	5 542	57,3%	5,2%	
Service charges - Water	4 648	1 124	24,2%	1 260	27,1%	2 384	51,3%	1 188	39,9%	6,0%	
Service charges - Waste Water Management	3 871	918	23,7%	889	23,0%	1 807	46,7%	970	77,1%	(8,3%)	
Service charges - Waste Management	4 071	907	22,3%	956	23,5%	1 863	45,8%	1 040	64,6%	(8,1%)	
Sale of Goods and Rendering of Services	2 213	82	3,7%	50	2,2%	132	6,0%	88	50,3%	(43,8%)	
Agency services	267	65	24,3%	59	22,0%	124	46,3%	62	49,2%	(5,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	889	233	26,2%	243	27,4%	476	53,6%	214	64,7%	13,7%	
Interest earned from Current and Non Current Assets	1 400	365	26,1%	227	16,2%	593	42,3%	376	77,0%	(39,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	102	7	7,0%	8	7,7%	15	14,7%	7	14,6%	19,1%	
Rental from Fixed Assets	2 079	408	19,6%	414	19,9%	822	39,5%	437	47,3%	(5,2%)	
Licence and permits	297	61	20,5%	50	16,9%	111	37,3%	57	36,8%	(12,2%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	27	9	32,8%	6	20,5%	14	53,3%	36	99,0%	(84,4%)	
Non-Exchange Revenue											
Property rates	5 998	6 519	108,7%	(317)	(5,3%)	6 202	103,4%	21	94,5%	(1 593,2%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	34 437	13	-	37	,1%	51	,1%	7 873	50,4%	(99,5%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	28 284	10 541	37,3%	9 244	32,7%	19 785	70,0%	8 801	63,9%	5,0%	
Interest	520	103	19,8%	115	22,0%	218	41,9%	120	73,6%	(4,7%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	345	87	25,1%	87	25,1%	173	50,3%	-	-	(100,0%)	
Gains on disposal of Assets	-	-	-	230	-	230	-	760	668,0%	(69,7%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	124 954	24 272	19,4%	30 458	24,4%	54 730	43,8%	25 358	45,9%	20,1%	
Employee related costs	37 665	8 546	22,7%	10 444	27,7%	18 990	50,4%	9 989	50,3%	4,6%	
Remuneration of councillors	3 785	902	23,8%	902	23,8%	1 803	47,6%	1 015	52,0%	(11,2%)	
Bulk purchases - electricity	16 700	5 504	33,0%	3 592	21,5%	9 096	54,5%	2 969	58,3%	21,0%	
Inventory consumed	1 335	94	7,1%	1 152	86,3%	1 246	93,3%	97	(2,8%)	1 082,2%	
Debt impairment	29 652	-	-	-	-	-	-	6 132	48,1%	(100,0%)	
Depreciation and amortisation	13 271	2 770	20,9%	3 318	25,0%	6 088	45,9%	1 498	50,0%	121,4%	
Interest	2 575	340	13,2%	387	15,0%	727	28,2%	-	-	(100,0%)	
Contracted services	9 282	1 097	11,8%	2 665	28,7%	3 762	40,5%	1 123	44,3%	137,4%	
Transfers and subsidies	10	3	27,6%	12	124,8%	15	152,4%	87	7 937,0%	(85,6%)	
Irrecoverable debts written off	-	706	-	-	-	706	-	-	-	-	
Operational costs	10 680	4 311	40,4%	7 985	74,8%	12 296	115,1%	2 447	31,4%	226,3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(10 395)	3 802	-	(11 071)	-	(7 269)	-	2 232	-	-	
Transfers and subsidies - capital (monetary allocations)	49 188	1 786	3,6%	2 433	4,9%	4 219	8,6%	10 717	47,2%	(77,3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	38 793	5 588		(8 638)		(3 050)		12 949			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	38 793	5 588		(8 638)		(3 050)		12 949			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	38 793	5 588		(8 638)		(3 050)		12 949			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	38 793	5 588		(8 638)		(3 050)		12 949			

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	43 260	21 521	49,7%	2 473	5,7%	23 994	55,5%	10 717	81,3%	(76,9%)
National Government	31 795	19 781	62,2%	2 366	7,4%	22 138	69,6%	10 059	61,7%	(76,6%)
Provincial Government	10 977	1 740	15,8%	76	,7%	1 816	16,5%	657	285,3%	(88,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 772	21 521	50,3%	2 433	5,7%	23 954	56,0%	10 717	81,3%	(77,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	488	-	-	40	8,3%	40	8,3%	-	-	(100,0%)
Capital Expenditure Functional	43 260	22 179	51,3%	2 473	5,7%	24 652	57,0%	10 717	30,2%	(76,9%)
Municipal governance and administration	162	657	405,8%	40	24,9%	698	430,7%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	162	657	405,8%	40	24,9%	698	430,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 799	5 221	59,3%	90	1,0%	5 311	60,4%	3 096	-	(97,1%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 696	5 192	59,7%	90	1,0%	5 282	60,7%	3 096	-	(97,1%)
Public Safety	103	29	28,5%	-	-	29	28,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	752	-	-	-	752	-	51	5,3%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	752	-	-	-	752	-	51	5,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	34 300	15 548	45,3%	2 342	6,8%	17 891	52,2%	7 570	20,9%	(69,1%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	11 177	1 765	15,8%	76	,7%	1 842	16,5%	712	(53,8%)	(89,3%)
Waste Water Management	20 472	12 848	62,8%	2 266	11,1%	15 114	73,8%	6 857	82,6%	(67,0%)
Waste Management	2 651	935	35,3%	-	-	935	35,3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	150 323	42 497	28,3%	34 650	23,1%	77 146	51,3%	30 906	163,5%	12,1%
Property rates	5 110	2 762	54,1%	1 280	25,1%	4 042	79,1%	984	62,7%	30,1%
Service charges	40 680	8 270	20,3%	8 089	19,9%	16 359	40,2%	8 498	46,0%	(4,8%)

Other revenue	30 121	5 717	19,0%	6 141	20,4%	11 858	39,4%	4 466	37,7%	37,5%
Transfers and Subsidies - Operational	23 824	13 072	54,9%	9 097	38,2%	22 169	93,1%	8 668	81,1%	5,0%
Transfers and Subsidies - Capital	49 188	12 318	25,0%	9 818	20,0%	22 136	45,0%	7 924	576,8%	23,9%
Interest	1 400	357	25,5%	225	16,0%	582	41,6%	366	210,3%	(38,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(93 179)	(23 835)	25,6%	(27 659)	29,7%	(51 494)	55,3%	(24 020)	204,5%	15,1%
Suppliers and employees	(90 604)	(23 835)	26,3%	(27 659)	30,5%	(51 494)	56,8%	(24 020)	207,0%	15,1%
Finance charges	(2 575)	-	-	(0)	-	(0)	-	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 144	18 662	32,7%	6 991	12,2%	25 653	44,9%	6 886	52,9%	1,5%
Cash Flow from Investing Activities										
Receipts	(4)	365	(9 186,8%)	(136)	3 424,7%	229	(5 762,2%)	760	(627,9%)	(117,9%)
Proceeds on disposal of PPE	-	-	-	230	-	230	-	760	668,0%	(69,7%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(4)	365	(9 186,8%)	(366)	9 221,0%	(1)	34,2%	-	3,5%	(100,0%)
Decrease (Increase) in non-current investments										
Payments	(49 749)	(2 105)	4,2%	(2 838)	5,7%	(4 943)	9,9%	(12 324)	58,0%	(77,0%)
Capital assets	(49 749)	(2 105)	4,2%	(2 838)	5,7%	(4 943)	9,9%	(12 324)	58,0%	(77,0%)
Net Cash from/(used) Investing Activities	(49 753)	(1 740)	3,5%	(2 974)	6,0%	(4 714)	9,5%	(11 564)	49,9%	(74,3%)
Cash Flow from Financing Activities										
Receipts	-	3	-	(8)	-	(5)	-	1	-	(1 327,3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	(8)	-	(5)	-	1	-	(1 327,3%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3	-	(8)	-	(5)	-	1	-	(1 327,3%)
Net Increase/(Decrease) in cash held	7 391	16 924	229,0%	4 009	54,2%	20 933	283,2%	(4 677)	61,5%	(185,7%)
Cash/cash equivalents at the year begin:	6 713	24 706	368,0%	41 665	620,6%	24 706	368,0%	12 381	100,1%	236,5%
Cash/cash equivalents at the year end:	14 104	41 665	295,4%	45 674	323,8%	45 674	323,8%	7 704	70,6%	492,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	337	9,2%	214	5,8%	168	4,6%	2 961	80,5%	3 680	18,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	495	23,8%	267	12,9%	137	6,6%	1 178	56,7%	2 077	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 176	16,7%	83	1,2%	284	4,0%	5 501	78,1%	7 044	35,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	196	6,6%	113	3,8%	104	3,5%	2 567	86,1%	2 980	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	193	8,6%	106	4,7%	94	4,2%	1 853	82,5%	2 247	11,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	94	5,7%	60	3,6%	48	2,9%	1 455	87,8%	1 657	8,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	3,8%	7	3,4%	13	6,5%	171	86,4%	198	1,0%	-	-	-	-
Total By Income Source	2 499	12,6%	850	4,3%	848	4,3%	15 686	78,9%	19 883	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	174	10,9%	140	8,8%	103	6,4%	1 184	73,9%	1 601	8,1%	-	-	-	-
Commercial	788	12,8%	143	2,3%	315	5,1%	4 904	79,7%	6 149	30,9%	-	-	-	-
Households	1 538	12,7%	566	4,7%	431	3,5%	9 598	79,1%	12 132	61,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 499	12,6%	850	4,3%	848	4,3%	15 686	78,9%	19 883	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	115	4,5%	5	,2%	1	-	2 452	95,3%	2 572	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	115	4,5%	5	,2%	1	-	2 452	95,3%	2 572	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	110 343	26 935	24,4%	16 890	15,3%	43 825	39,7%	27 191	55,4%	(37,9%)
Exchange Revenue										
Service charges - Electricity	22 803	3 556	15,6%	4 642	20,4%	8 198	36,0%	4 438	44,6%	4,6%
Service charges - Water	5 167	794	15,4%	1 934	37,4%	2 728	52,8%	1 055	31,9%	83,3%
Service charges - Waste Water Management	7 964	1 501	18,8%	1 959	24,6%	3 460	43,4%	1 835	49,7%	6,7%
Service charges - Waste Management	4 106	806	19,6%	1 009	24,6%	1 815	44,2%	892	46,1%	13,2%
Sale of Goods and Rendering of Services	410	80	19,5%	331	80,7%	411	100,2%	107	37,4%	209,5%
Agency services	230	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 339	371	15,9%	586	25,0%	957	40,9%	554	64,1%	5,8%
Interest earned from Current and Non Current Assets	5 418	722	13,3%	953	17,6%	1 675	30,9%	1 349	56,5%	(29,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	63	10	15,9%	15	23,9%	25	39,9%	15	46,9%	-
Rental from Fixed Assets	806	20	2,4%	293	36,3%	312	38,8%	176	76,3%	66,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 876	(93)	(4,9%)	712	37,9%	619	33,0%	2	11,6%	29 740,7%
Non-Exchange Revenue										
Property rates	6 726	2 727	40,5%	1 369	20,4%	4 096	60,9%	1 152	58,2%	18,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 165	159	1,9%	268	3,3%	427	5,2%	126	52,8%	112,9%
Licences or permits	102	13	12,9%	20	19,9%	33	32,8%	37	64,6%	(45,8%)
Transfer and subsidies - Operational	35 663	13 328	37,4%	1 334	3,7%	14 662	41,1%	13 753	67,8%	(90,3%)
Interest	436	79	18,0%	119	27,3%	198	45,3%	122	80,3%	(2,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 069	2 862	40,5%	1 346	19,0%	4 208	59,5%	1 576	49,9%	(14,6%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	1 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 396	21 467	17,3%	30 437	24,5%	51 903	41,7%	22 125	47,1%	37,6%
Employee related costs	46 169	5 904	12,8%	9 447	20,5%	15 351	33,3%	8 822	42,5%	7,1%
Remuneration of councillors	3 948	587	14,9%	881	22,3%	1 469	37,2%	884	46,7%	(4,%)
Bulk purchases - electricity	23 322	4 606	19,8%	5 170	22,2%	9 777	41,9%	4 180	51,8%	23,7%
Inventory consumed	754	59	7,8%	59	7,8%	118	15,7%	120	42,7%	(50,7%)
Debt impairment	9 660	2 129	22,0%	3 193	33,1%	5 322	55,1%	925	50,0%	245,3%
Depreciation and amortisation	6 580	1 097	16,7%	1 645	25,0%	2 742	41,7%	1 537	50,0%	7,0%
Interest	2 713	9	3,1%	-	-	9	3,3%	26	11,7%	(100,0%)
Contracted services	14 042	431	3,1%	3 579	25,5%	4 009	28,6%	1 463	34,4%	144,6%
Transfers and subsidies	200	-	-	-	-	-	-	30	100,0%	(100,0%)
Irrecoverable debts written off	3 795	4 154	109,5%	2 172	57,2%	6 326	166,7%	140	195,4%	1 446,5%
Operational costs	12 213	2 490	20,4%	4 290	35,1%	6 780	55,5%	3 997	48,5%	7,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 053)	5 469	-	(13 546)	-	(8 078)	-	5 067	-	-
Transfers and subsidies - capital (monetary allocations)	10 286	6 334	61,6%	2 312	22,5%	8 647	84,1%	2 337	20,0%	(1,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 766)	11 803	-	(11 234)	-	569	-	7 403	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(3 766)	11 803	-	(11 234)	-	569	-	7 403	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 766)	11 803	-	(11 234)	-	569	-	7 403	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 766)	11 803	-	(11 234)	-	569	-	7 403	-	-

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	20 497	6 996	34,1%	3 327	16,2%	10 323	50,4%	6 134	37,5%	(45,8%)
National Government	6 771	5 508	81,4%	2 178	32,2%	7 687	113,5%	3 967	33,5%	(45,1%)
Provincial Government	2 304	-	-	-	-	-	-	260	10,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 075	5 508	60,7%	2 178	24,0%	7 687	84,7%	4 227	31,0%	(48,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 422	1 488	13,0%	1 149	10,1%	2 637	23,1%	1 908	62,5%	(39,8%)
Capital Expenditure Functional	20 497	6 996	34,1%	3 327	16,2%	10 323	50,4%	6 134	37,5%	(45,8%)
Municipal governance and administration	620	97	15,6%	258	41,6%	354	57,1%	363	83,5%	(29,0%)
Executive and Council	100	-	-	-	-	-	-	-	-	-
Finance and administration	520	97	18,6%	258	49,6%	354	68,1%	363	83,5%	(29,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 028	172	1,9%	1 449	16,0%	1 621	18,0%	476	21,2%	204,7%
Community and Social Services	2 048	132	6,4%	117	5,7%	249	12,1%	91	6,8%	27,6%
Sport And Recreation	6 930	40	6,1%	1 332	19,2%	1 372	19,8%	384	46,5%	246,9%
Public Safety	50	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 500	789	52,6%	361	24,1%	1 150	76,7%	1 445	61,5%	(75,0%)
Planning and Development	-	-	-	-	-	-	-	-	5%	-
Road Transport	1 500	789	52,6%	361	24,1%	1 150	76,7%	1 445	68,7%	(75,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 349	5 938	63,5%	1 259	13,5%	7 197	77,0%	3 851	32,2%	(67,3%)
Energy sources	-	-	-	-	-	-	-	1 819	58,8%	(100,0%)
Water Management	3 339	25	8,1%	1 259	37,7%	1 285	38,5%	2 032	20,4%	(38,0%)
Waste Water Management	26	-	-	-	-	-	-	-	-	-
Waste Management	5 984	5 913	98,8%	-	-	5 913	98,8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	106 359	31 858	30,0%	26 807	25,2%	58 664	55,2%	86 400	168,8%	(69,0%)
Property rates	5 785	1 365	23,6%	1 432	24,8%	2 797	48,4%	1 177	50,4%	21,7%
Service charges	42 451	8 006	18,9%	10 858	25,6%	18 864	44,4%	9 065	49,7%	19,8%

Other revenue	2 648	446	16,8%	11 527	435,3%	11 973	452,2%	54 780	8 421,3%	(79,0%)
Transfers and Subsidies - Operational	37 519	17 548	46,8%	1 870	5,0%	19 418	51,8%	11 349	73,6%	(83,5%)
Transfers and Subsidies - Capital	10 286	3 644	35,4%	100	1,0%	3 744	36,4%	8 603	70,5%	(98,8%)
Interest	7 670	849	11,1%	1 019	13,3%	1 868	24,3%	1 427	44,6%	(28,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(99 374)	(13 063)	13,1%	(27 628)	27,8%	(40 690)	40,9%	(31 233 867)	35 784,5%	(99,9%)
Suppliers and employees	(99 374)	(13 063)	13,1%	(27 628)	27,8%	(40 690)	40,9%	(31 233 867)	35 784,5%	(99,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	6 986	18 795	269,0%	(821)	(11,8%)	17 974	257,3%	(31 147 467)	(113 282,4%)	(100,0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(20 497)	(8 044)	39,2%	(3 817)	18,6%	(11 861)	57,9%	(7 043)	43,1%	(45,8%)
Capital assets	(20 497)	(8 044)	39,2%	(3 817)	18,6%	(11 861)	57,9%	(7 043)	43,1%	(45,8%)
Net Cash from(used) Investing Activities	(20 497)	(8 044)	39,2%	(3 817)	18,6%	(11 861)	57,9%	(7 043)	43,1%	(45,8%)
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%)	(4 639)	34,3%	6 113	(45,1%)	(31 154 510)	1 159 542,0%	(100,0%)
Cash/cash equivalents at the year begin:	58 268	51 065	87,6%	61 817	106,1%	51 065	87,6%	143 824	114,9%	(50,0%)
Cash/cash equivalents at the year end:	44 727	61 817	136,2%	57 178	127,8%	57 178	127,8%	(31 010 687)	(64 536,9%)	(100,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	832	9,8%	558	6,6%	436	5,2%	6 629	78,4%	8 455	25,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	153	13,6%	352	31,1%	106	9,3%	521	46,0%	1 132	3,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	349	9,2%	145	3,8%	92	2,4%	3 215	84,6%	3 802	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	593	8,7%	355	5,2%	259	3,8%	5 610	82,3%	6 817	20,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	342	7,4%	238	5,1%	180	3,9%	3 868	83,6%	4 628	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(32)	(3,7%)	73	8,6%	26	3,1%	782	92,0%	849	2,6%	-	-	-	-
Interest on Arrear Debtor Accounts	168	2,5%	227	3,4%	216	3,3%	5 989	90,7%	6 600	20,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 300)	(164,2%)	18	2,2%	14	1,7%	2 061	260,2%	792	2,4%	-	-	-	-
Total By Income Source	1 106	3,3%	1 965	5,9%	1 329	4,0%	28 675	86,7%	33 075	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(451)	(60,1%)	101	13,4%	47	6,3%	1 054	140,4%	750	2,3%	-	-	-	-
Commercial	216	4,2%	450	8,7%	188	3,6%	4 340	83,6%	5 194	15,7%	-	-	-	-
Households	1 341	4,9%	1 414	5,2%	1 093	4,0%	23 276	85,8%	27 125	82,0%	-	-	-	-
Other	0	9%	0	9%	0	6%	5	97,6%	6	-	-	-	-	-
Total By Customer Group	1 106	3,3%	1 965	5,9%	1 329	4,0%	28 675	86,7%	33 075	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	1 995	100,0%	-	-	-	-	-	-	1 995	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 995	100,0%	-	-	-	-	-	-	1 995	100,0%

Contact Details

Municipal Manager	Mr Thys Gilomee	023 541 1320
Chief Financial Officer	Mr Bjorn Henrique 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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	554 322	121 586	21,9%	105 300	19,0%	226 886	40,9%	105 519	43,4%	(,2%)
Exchange Revenue										
Service charges - Electricity	138 976	39 459	28,4%	30 440	21,9%	69 899	50,3%	27 404	47,1%	11,1%
Service charges - Water	29 866	8 682	29,1%	9 617	32,2%	18 300	61,3%	3 211	27,0%	199,5%
Service charges - Waste Water Management	22 939	5 176	22,6%	4 917	21,4%	10 093	44,0%	5 143	43,0%	(4,4%)
Service charges - Waste Management	13 190	3 008	22,8%	2 800	21,2%	5 808	44,0%	2 794	35,7%	2%
Sale of Goods and Rendering of Services	1 017	424	41,7%	187	18,4%	611	60,1%	198	35,6%	(5,7%)
Agency services	1 697	667	39,3%	(67)	(3,9%)	601	35,4%	1 281	92,2%	(105,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 711	2 134	16,8%	2 089	16,4%	4 224	33,2%	2 100	37,1%	(,5%)
Interest earned from Current and Non Current Assets	2 915	894	30,7%	968	33,2%	1 862	63,9%	686	69,5%	41,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 981	362	18,3%	404	20,4%	765	38,6%	(25)	19,3%	(1 706,5%)
Licence and permits	273	55	20,3%	44	16,2%	100	36,6%	56	34,2%	(21,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 859	400	21,5%	414	22,3%	815	43,8%	510	69,0%	(18,8%)
Non-Exchange Revenue										
Property rates	57 971	14 378	24,8%	14 291	24,7%	28 669	49,5%	14 105	48,1%	1,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	83 479	1 939	2,3%	3 204	3,8%	5 142	6,2%	4 172	11,7%	(23,2%)
Licences or permits	208	38	18,4%	35	17,0%	74	35,4%	42	43,0%	(15,3%)
Transfer and subsidies - Operational	154 791	42 767	27,6%	35 015	22,6%	77 781	50,2%	34 052	72,1%	2,8%
Interest	3 655	731	20,0%	450	12,3%	1 181	32,3%	784	42,3%	(42,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 215	471	38,7%	492	40,5%	962	79,2%	9 005	49,5%	(94,5%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	25 587	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	551 925	90 400	16,4%	117 855	21,4%	208 255	37,7%	101 684	39,4%	15,9%
Employee related costs	151 147	32 033	21,2%	37 706	24,9%	69 738	46,1%	36 741	48,2%	2,6%
Remuneration of councillors	7 320	1 528	20,9%	1 675	22,9%	3 203	43,8%	1 585	44,6%	5,7%
Bulk purchases - electricity	121 951	25 359	20,8%	24 394	20,0%	49 753	40,8%	22 432	34,6%	8,7%
Inventory consumed	27 010	3 329	12,3%	4 597	17,0%	7 926	29,3%	4 274	27,9%	7,6%
Debt impairment	66 155	-	-	-	-	-	-	2 398	3,2%	(100,0%)
Depreciation and amortisation	26 085	6 521	25,0%	6 521	25,0%	13 043	50,0%	7 316	50,0%	(10,9%)
Interest	1 395	232	16,6%	307	22,0%	539	38,6%	436	36,5%	(29,5%)
Contracted services	76 115	4 347	5,7%	5 856	7,7%	10 204	13,4%	7 393	49,6%	(20,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	32 970	9	-	19 172	58,1%	19 181	58,2%	-	-	(100,0%)
Operational costs	41 775	17 042	40,8%	17 626	42,2%	34 669	83,0%	19 109	82,8%	(7,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 397	31 186	-	(12 555)	-	18 631	-	3 835	-	-
Transfers and subsidies - capital (monetary allocations)	69 734	3 608	5,2%	7 088	10,2%	10 696	15,3%	5 961	69,5%	18,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 131	34 794		(5 467)		29 327		9 796		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 131	34 794		(5 467)		29 327		9 796		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 131	34 794		(5 467)		29 327		9 796		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 131	34 794		(5 467)		29 327		9 796		

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	62 018	3 316	5,3%	6 239	10,1%	9 555	15,4%	5 183	70,6%	20,4%
National Government	57 595	3 137	5,4%	6 163	10,7%	9 300	16,1%	4 584	79,0%	34,5%
Provincial Government	3 043	179	5,9%	-	-	179	5,9%	599	17,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 638	3 316	5,5%	6 163	10,2%	9 479	15,6%	5 183	69,5%	18,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 380	-	-	76	5,5%	76	5,5%	-	79,2%	(100,0%)
Capital Expenditure Functional	62 018	3 316	5,3%	6 239	10,1%	9 555	15,4%	5 183	70,6%	20,4%
Municipal governance and administration	330	-	-	69	21,0%	69	21,0%	4 612	3 660,6%	(98,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	330	-	-	69	21,0%	69	21,0%	4 612	3 660,6%	(98,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 555	399	5,3%	518	6,9%	917	12,1%	1 000	29,8%	(48,2%)
Community and Social Services	992	230	23,2%	413	41,6%	643	64,8%	-	-	(100,0%)
Sport And Recreation	6 563	169	2,6%	105	1,6%	274	4,2%	1 000	38,1%	(89,5%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 828	357	2,8%	3 976	31,0%	4 333	33,8%	-	-	(100,0%)
Planning and Development	200	-	-	6	3,2%	6	3,2%	-	-	(100,0%)
Road Transport	12 628	357	2,8%	3 969	31,4%	4 327	34,3%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	41 304	2 560	6,2%	1 676	4,1%	4 236	10,3%	(429)	(10,6%)	(491,0%)
Energy sources	7 826	-	-	573	7,3%	573	7,3%	(339)	(5,2%)	(269,3%)
Water Management	18 952	919	4,9%	1 102	5,8%	2 022	10,7%	(90)	(4,1%)	(1 326,1%)
Waste Water Management	14 526	1 641	11,3%	-	-	1 641	11,3%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	(15,3%)	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	524 790	166 962	31,8%	148 830	28,4%	315 792	60,2%	105 535	55,0%	41,0%
Property rates	51 150	11 401	22,3%	10 172	19,9%	21 573	42,2%	12 969	45,3%	(21,6%)
Service charges	190 836	31 646	16,6%	39 862	20,9%	71 508	37,5%	45 898	40,6%	(13,1%)

Other revenue	101 364	7 306	7.2%	6 601	6.5%	13 907	13.7%	11 024	103.7%	(40.1%)
Transfers and Subsidies - Operational	108 791	110 588	101.7%	85 844	78.9%	196 432	180.6%	32 097	74.5%	167.4%
Transfers and Subsidies - Capital	69 734	6 021	8.6%	6 289	9.0%	12 310	17.7%	2 274	80.1%	176.5%
Interest	2 915	-	-	61	2.1%	61	2.1%	1 273	58.8%	(95.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(461 263)	(102 831)	22.3%	(108 947)	23.6%	(211 778)	45.9%	(92 057)	55.5%	18.3%
Suppliers and employees	(459 867)	(102 831)	22.4%	(108 947)	23.7%	(211 778)	46.1%	(91 243)	55.6%	19.4%
Finance charges	(1 395)	-	-	-	-	-	-	(814)	50.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 527	64 131	101.0%	39 883	62.8%	104 014	163.7%	13 478	52.0%	195.9%
Cash Flow from Investing Activities										
Receipts	-	(37)	-	(30)	-	(66)	-	(2)	-	1 308.7%
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)	-	(30)	-	(66)	-	(2)	-	1 308.7%
Payments	(62 018)	-	-	(10 557)	17.0%	(10 557)	17.0%	(7 586)	80.5%	39.2%
Capital assets	(62 018)	-	-	(10 557)	17.0%	(10 557)	17.0%	(7 586)	80.5%	39.2%
Net Cash from/(used) Investing Activities	(62 018)	(37)	.1%	(10 587)	17.1%	(10 623)	17.1%	(7 588)	80.5%	39.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 169)	-	-	(278)	23.7%	(278)	23.7%	(392)	35.6%	(29.2%)
Repayment of borrowing	(1 169)	-	-	(278)	23.7%	(278)	23.7%	(392)	35.6%	(29.2%)
Net Cash from/(used) Financing Activities	(1 169)	-	-	(278)	23.7%	(278)	23.7%	(392)	35.6%	(29.2%)
Net Increase/(Decrease) in cash held	340	64 094	18 870.9%	29 019	8 543.9%	93 113	27 414.7%	5 498	32.2%	427.8%
Cash/cash equivalents at the year begin:	18 955	-	-	79 832	421.2%	-	-	24 274	228.9%	-
Cash/cash equivalents at the year end:	19 295	79 871	414.0%	108 851	564.1%	108 851	564.1%	29 772	53.3%	265.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 805	13.2%	1 114	2.5%	1 432	3.3%	35 500	81.0%	43 851	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 765	47.1%	370	3.0%	542	4.4%	5 561	45.4%	12 238	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 510	10.3%	1 167	2.2%	1 118	2.1%	45 956	85.5%	53 751	26.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 887	7.0%	792	1.9%	937	2.3%	36 572	88.8%	41 187	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 629	6.7%	472	1.9%	498	2.0%	21 859	89.4%	24 458	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	29.5%	1	13.0%	1	12.9%	5	44.6%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	643	100.0%	643	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	560	1.8%	178	.6%	118	.4%	29 791	97.2%	30 647	14.8%	-	-	-	-
Total By Income Source	22 160	10.7%	4 094	2.0%	4 647	2.2%	175 887	85.1%	206 787	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 794	16.9%	195	1.8%	167	1.6%	8 485	79.7%	10 641	5.1%	-	-	-	-
Commercial	5 143	16.6%	729	2.4%	841	2.7%	24 225	78.3%	30 939	15.0%	-	-	-	-
Households	14 528	9.2%	3 047	1.9%	3 117	2.0%	137 565	86.9%	158 257	76.5%	-	-	-	-
Other	694	10.0%	123	1.8%	522	7.5%	5 612	80.7%	6 950	3.4%	-	-	-	-
Total By Customer Group	22 160	10.7%	4 094	2.0%	4 647	2.2%	175 887	85.1%	206 787	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	72	.1%	-	-	-	-	56 415	99.9%	56 487	49.7%
Bulk Water	-	-	-	-	-	-	15 246	100.0%	15 246	13.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	322	1.8%	7	-	9	-	17 892	98.1%	18 230	16.0%
Auditor-General	-	-	3 286	13.9%	59	.2%	20 337	85.9%	23 682	20.8%
Other	11	72.2%	-	-	-	-	4	27.8%	15	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	405	.4%	3 293	2.9%	67	.1%	109 895	96.7%	113 660	100.0%

Contact Details

Municipal Manager	Mr Amos Makediana	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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

[illegible]

Other revenue	94 890	15 855	16,7%	29 175	30,7%	45 030	47,5%	(56 562)	(201,6%)	(151,6%)
Transfers and Subsidies - Operational	45 225	22 111	48,9%	14 559	32,2%	36 669	81,1%	90 566	488,1%	(83,9%)
Transfers and Subsidies - Capital	2 366	-	-	-	-	-	-	-	-	-
Interest	2 036	114	5,6%	69	3,4%	183	9,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(135 795)	(7 259)	5,3%	(7 291)	5,4%	(14 550)	10,7%	(16 877)	26,1%	(56,8%)
Suppliers and employees	(135 608)	(7 259)	5,4%	(7 291)	5,4%	(14 550)	10,7%	(16 877)	26,1%	(56,8%)
Finance charges	(52)	-	-	-	-	-	-	-	-	-
Transfers and grants	(135)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	8 722	30 821	353,4%	36 511	418,6%	67 332	772,0%	17 127	938,0%	113,2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(2 057)	-	-	(33)	1,6%	(33)	1,6%	(460)	42,1%	(92,9%)
Capital assets	(2 057)	-	-	(33)	1,6%	(33)	1,6%	(460)	42,1%	(92,9%)
Net Cash from(used) Investing Activities	(2 057)	-	-	(33)	1,6%	(33)	1,6%	(460)	42,1%	(92,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 665	30 821	462,5%	36 478	547,3%	67 299	1 009,8%	16 667	3 359,8%	118,9%
Cash/cash equivalents at the year begin:	-	-	-	36 002	-	-	-	35 538	-	1,3%
Cash/cash equivalents at the year end:	6 665	36 002	540,2%	72 480	1 087,5%	72 480	1 087,5%	52 205	417,4%	38,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	3,3%	1	,3%	1	,1%	412	96,3%	427	100,0%	-	-	-	-
Total By Income Source	14	3,3%	1	,3%	1	,1%	412	96,3%	427	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	57	100,0%	57	13,3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	3,8%	1	,3%	1	,1%	355	95,7%	371	86,7%	-	-	-	-
Total By Customer Group	14	3,3%	1	,3%	1	,1%	412	96,3%	427	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 297	65,9%	635	32,2%	0	-	37	1,9%	1 969	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	0	100,0%	-	-	-	-	-	-	0	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 297	65,9%	635	32,2%	0	-	37	1,9%	1 970	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter					
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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	627 876 378	178 449 460	28.4%	154 320 932	24.6%	332 770 391	53.0%	148 445 726	54.2%	4.0%			
Exchange Revenue													
Service charges - Electricity	199 323 248	52 414 661	26.3%	42 469 659	21.3%	94 884 320	47.6%	41 070 103	49.5%	3.4%			
Service charges - Water	70 263 499	15 317 518	21.8%	16 281 736	23.2%	31 599 254	45.0%	15 605 623	46.9%	4.3%			
Service charges - Waste Water Management	30 197 944	7 272 752	24.1%	7 155 798	23.7%	14 428 550	47.8%	6 630 585	46.5%	7.9%			
Service charges - Waste Management	18 650 729	4 618 508	24.8%	4 265 438	22.9%	8 883 946	47.6%	4 123 942	48.6%	3.4%			
Sale of Goods and Rendering of Services	6 050 393	1 254 401	20.7%	1 164 267	19.2%	2 418 668	40.0%	1 343 547	43.0%	(13.3%)			
Agency services	2 344 639	467 782	20.0%	529 166	22.6%	996 947	42.5%	425 007	40.8%	24.5%			
Interest	51 586	7 968	15.4%	6 083	11.8%	14 051	27.2%	9 218	55.9%	(34.0%)			
Interest earned from Receivables	14 635 649	4 835 742	33.0%	5 059 622	34.6%	9 895 364	67.6%	3 872 148	66.6%	30.7%			
Interest earned from Current and Non Current Assets	5 972 079	1 416 695	23.7%	1 369 100	22.9%	2 785 794	46.6%	1 521 514	54.5%	(10.0%)			
Dividends	37 344	2 218	5.9%	2 946	7.9%	5 164	13.8%	33 194	79.2%	(91.1%)			
Rent on Land	37 724	10 899	28.9%	40 716	107.9%	51 616	136.8%	13 526	67.9%	201.0%			
Rental from Fixed Assets	3 193 404	849 023	26.6%	711 910	22.3%	1 560 933	48.9%	791 883	45.5%	(10.1%)			
Licence and permits	433 752	93 483	21.6%	85 291	19.7%	178 774	41.2%	85 850	39.7%	(.7%)			
Special rating levies	524 962	130 654	24.9%	132 517	25.2%	263 171	50.1%	-	-	(100.0%)			
Operational Revenue	6 274 759	1 003 810	16.0%	1 047 037	16.7%	2 050 846	32.7%	1 010 500	36.4%	3.6%			
Non-Exchange Revenue													
Property rates	107 981 789	32 357 145	30.0%	26 248 487	24.3%	58 605 633	54.3%	23 773 903	54.6%	10.4%			
Surcharges and Taxes	637 792	187 707	29.4%	239 004	37.5%	426 711	66.9%	404 732	48.4%	(40.9%)			
Fines, penalties and forfeits	6 225 660	989 326	15.9%	1 355 024	21.8%	2 344 350	37.7%	947 131	32.6%	43.1%			
Licences or permits	327 970	78 028	23.8%	65 667	20.0%	143 695	43.8%	161 959	48.9%	(59.5%)			
Transfer and subsidies - Operational	120 091 225	46 653 587	38.8%	37 527 412	31.2%	84 181 000	70.1%	38 806 879	70.1%	(3.3%)			
Interest	5 151 090	1 510 315	29.3%	1 526 192	29.6%	3 036 507	58.9%	1 891 337	75.4%	(19.3%)			
Fuel Levy	17 895 330	5 229 550	29.2%	4 409 103	24.6%	9 638 653	53.9%	3 956 357	53.2%	11.4%			
Operational Revenue	2 116 523	563 504	26.6%	546 505	25.8%	1 110 009	52.4%	453 562	123.7%	20.5%			
Gains on disposal of Assets	481 928	28 210	5.9%	32 332	6.7%	60 542	12.6%	45 391	22.0%	(28.8%)			
Other Gains	8 940 651	1 155 973	12.9%	2 046 953	22.9%	3 202 927	35.8%	1 465 144	35.7%	39.7%			
Discontinued Operations	34 712	-	-	2 966	8.5%	2 966	8.5%	2 691	6.6%	10.2%			
Operating Expenditure	619 154 177	140 512 012	22.7%	143 344 022	23.2%	283 856 034	45.8%	(590 438 763)	47.7%	(124.3%)			
Employee related costs	167 224 575	37 208 854	22.3%	40 493 620	24.2%	77 702 474	46.5%	(689 953 350)	47.2%	(105.9%)			
Remuneration of councillors	5 593 373	1 197 695	21.4%	1 253 173	22.4%	2 450 868	43.8%	1 329 116	46.3%	(5.7%)			
Bulk purchases - electricity	163 185 760	41 720 194	25.6%	33 689 063	20.6%	75 409 257	46.2%	33 902 913	53.8%	(.6%)			
Inventory consumed	53 518 052	10 601 696	19.8%	12 490 012	23.3%	23 091 708	43.1%	11 214 591	45.0%	11.4%			
Debt impairment	48 260 552	8 613 375	17.8%	8 633 679	17.9%	17 247 054	35.7%	5 960 404	30.1%	44.9%			
Depreciation and amortisation	40 793 207	7 584 999	18.6%	8 940 690	21.9%	16 525 689	40.5%	8 730 149	40.6%	2.4%			
Interest	11 848 284	3 164 880	26.7%	4 386 715	37.0%	7 551 596	63.7%	4 147 302	56.5%	5.8%			
Contracted services	71 151 843	11 755 873	16.5%	18 556 094	26.1%	30 311 967	42.6%	17 842 315	43.9%	4.0%			
Transfers and subsidies	4 428 285	2 832 176	64.0%	1 588 119	35.9%	4 420 295	99.8%	3 029 079	118.2%	(47.6%)			
Irrecoverable debts written off	5 279 662	3 633 070	68.8%	711 686	13.5%	4 344 756	82.3%	1 232 546	91.8%	(42.3%)			
Operational costs	39 664 123	10 187 979	25.7%	10 567 551	26.6%	20 755 530	52.3%	10 278 345	50.7%	2.8%			
Losses on disposal of Assets	180 236	11 283	6.3%	14 236	7.9%	25 519	14.2%	(20 691)	99.8%	(168.8%)			
Other Losses	8 026 225	1 999 937	24.9%	2 019 385	25.2%	4 019 322	50.1%	1 868 518	52.1%	8.1%			
Surplus/(Deficit)	8 722 201	37 937 448	-	10 976 909	-	48 914 357	-	738 884 489	-	-			
Transfers and subsidies - capital (monetary allocations)	48 893 203	6 795 291	13.9%	12 286 993	25.1%	19 082 285	39.0%	9 715 689	33.7%	26.5%			
Transfers and subsidies - capital (in-kind)	605 011	405	.1%	58 999	9.8%	59 404	9.8%	(393 511)	(82.8%)	(115.0%)			
Surplus/(Deficit) after capital transfers and contributions	58 220 416	44 733 145	-	23 322 902	-	68 056 046	-	748 206 667	-	-			
Income Tax	51 596	17 860	34.6%	(12 109)	(23.5%)	5 750	11.1%	7 502	37.1%	(261.4%)			
Surplus/(Deficit) after income tax	58 168 820	44 715 285	-	23 335 011	-	68 050 296	-	748 199 165	-	-			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-			
Share of Surplus/Deficit attributable to Minorities	8 621	1 450	16.8%	2 382	27.6%	3 831	44.4%	6 801	434.0%	(65.0%)			
Surplus/(Deficit) attributable to municipality	58 177 441	44 716 735	-	23 337 393	-	68 054 127	-	748 205 966	-	-			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-			
Intercompany/Parent subsidiary transactions	786 821	845 363	107.4%	770 216	97.9%	1 615 579	205.3%	469 329	131.4%	64.1%			
Surplus/(Deficit) for the year	58 964 262	45 562 098	-	24 107 608	-	69 669 706	-	748 675 295	-	-			

Part 2: Capital Revenue and Expenditure

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	78 692 079	5 402 613	6,9%	22 528 816	28,6%	27 931 429	35,5%	4 748 109	17,7%	374,5%
National Government	45 045 979	3 260 512	7,2%	15 332 480	34,0%	18 592 992	41,3%	8 554 505	31,9%	79,2%
Provincial Government	1 507 612	90 276	6,0%	270 399	17,9%	360 675	23,9%	387 191	22,6%	(30,2%)
District Municipality	63 944	9 954	15,6%	141	2%	10 095	15,8%	110 118	127,1%	(99,9%)
Transfers and subsidies - capital (monetary alloc)/Departm Age	1 285 412	174 185	13,6%	361 409	28,1%	535 595	41,7%	176 976	35,3%	104,2%
Transfers recognised - capital	47 902 947	3 534 927	7,4%	15 964 429	33,3%	19 499 357	40,7%	9 228 790	31,8%	73,0%
Borrowing	12 799 650	1 171 851	9,2%	2 588 402	20,2%	3 760 253	29,4%	2 994 877	30,1%	(13,6%)
Internally generated funds	17 989 481	695 835	3,9%	3 975 984	22,1%	4 671 819	26,0%	(7 475 559)	(34,7%)	(153,2%)
Capital Expenditure Functional	78 879 394	5 534 566	7,0%	22 584 653	28,6%	28 119 220	35,6%	5 045 160	18,4%	347,6%
Municipal governance and administration	6 107 525	(821 127)	(13,4%)	1 961 965	32,1%	1 140 838	18,7%	(8 586 352)	(106,5%)	(122,8%)
Executive and Council	721 078	(149 898)	(20,8%)	94 332	13,1%	(55 566)	(7,7%)	(8 856 783)	(978,6%)	(101,1%)
Finance and administration	5 376 324	(671 975)	(12,5%)	1 866 852	34,7%	1 194 877	22,2%	269 591	30,7%	592,5%
Internal audit	10 123	746	7,4%	781	7,7%	1 527	15,1%	840	(7,9%)	(7,0%)
Community and Public Safety	10 409 352	1 195 776	11,5%	2 286 184	22,0%	3 481 960	33,5%	1 728 249	24,2%	32,3%
Community and Social Services	1 641 063	189 640	11,6%	320 444	19,5%	510 084	31,1%	328 397	11,7%	(2,4%)
Sport And Recreation	1 769 822	148 568	8,4%	430 718	24,3%	579 286	32,7%	374 534	31,4%	15,0%
Public Safety	1 075 857	160 966	15,0%	201 083	18,7%	362 409	33,7%	108 373	14,8%	85,5%
Housing	5 758 942	691 731	12,0%	1 318 484	22,9%	2 010 215	34,9%	878 099	27,5%	50,2%
Health	163 667	4 871	3,0%	15 456	9,4%	20 327	12,4%	38 846	15,9%	(60,2%)
Economic and Environmental Services	20 931 929	3 003 833	14,4%	5 278 014	25,2%	8 281 848	39,6%	4 439 575	31,1%	18,9%
Planning and Development	4 220 094	629 957	14,9%	1 031 781	24,4%	1 661 738	39,4%	756 188	23,8%	36,4%
Road Transport	16 319 828	2 299 858	14,1%	4 192 249	25,7%	6 492 107	39,8%	3 625 746	33,3%	15,6%
Environmental Protection	392 007	74 018	18,9%	53 985	13,8%	128 003	32,7%	57 641	23,2%	(6,3%)
Trading Services	41 087 287	2 118 780	5,2%	12 998 484	31,6%	15 117 264	36,8%	7 434 717	31,3%	74,8%
Energy sources	8 863 238	1 224 961	13,8%	1 531 204	17,3%	2 756 165	31,1%	1 466 560	28,1%	4,4%
Water Management	19 682 143	(126 984)	(.6%)	7 957 025	40,4%	7 830 041	39,8%	3 733 773	34,2%	113,1%
Waste Water Management	10 342 489	955 882	9,2%	3 139 124	30,4%	4 095 007	39,6%	1 785 961	29,5%	75,8%
Waste Management	2 199 416	64 921	3,0%	371 130	16,9%	436 051	19,8%	448 423	28,3%	(17,2%)
Other	343 302	37 303	10,9%	60 007	17,5%	97 310	28,3%	28 971	14,5%	107,1%

Part 3: Cash Receipts and Payments

	2025/26						2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	621 082 061	159 044 877	25,6%	154 233 662	24,8%	313 278 539	50,4%	167 434 864	55,5%	(7,9%)
Property rates	97 767 068	20 950 101	21,4%	18 732 888	19,2%	39 682 990	40,6%	62 135 739	92,9%	(69,9%)
Service charges	302 545 390	57 079 212	18,9%	57 188 603	18,9%	114 267 816	37,8%	37 309 577	34,6%	53,3%

Other revenue	48 893 722	26 209 330	53,6%	27 159 357	55,5%	53 368 687	109,2%	21 791 680	100,9%	24,6%
Transfers and Subsidies - Operational	114 876 730	44 780 585	39,0%	39 119 394	34,1%	83 899 979	73,0%	41 889 472	66,2%	(6,6%)
Transfers and Subsidies - Capital	46 146 453	11 680 190	25,3%	11 147 899	24,2%	22 828 089	49,5%	10 474 063	44,3%	6,4%
Interest	10 818 150	(1 657 192)	(15,3%)	882 667	8,2%	(774 525)	(7,2%)	(6 199 141)	(38,2%)	(114,2%)
Dividends	34 549	2 651	7,7%	2 853	8,3%	5 503	15,9%	33 474	79,3%	(91,5%)
Payments	(530 988 020)	(125 022 956)	23,5%	(117 994 209)	22,2%	(243 017 164)	45,8%	(135 054 752)	46,5%	(12,6%)
Suppliers and employees	(517 718 520)	(124 235 335)	24,0%	(116 004 235)	22,4%	(240 239 571)	46,4%	(134 238 125)	47,3%	(13,6%)
Finance charges	(10 643 235)	(737 433)	6,9%	(1 874 309)	17,6%	(2 611 742)	24,5%	(747 581)	12,1%	150,7%
Transfers and grants	(2 626 265)	(50 187)	1,9%	(115 664)	4,4%	(165 851)	6,3%	(69 046)	4,1%	67,5%
Net Cash from/(used) Operating Activities	90 094 042	34 021 921	37,8%	36 239 453	40,2%	70 261 375	78,0%	32 380 112	101,1%	11,9%
Cash Flow from Investing Activities										
Receipts	874 350	(4 453 701)	(509,4%)	(58 505)	(6,7%)	(4 512 205)	(516,1%)	(1 836 973)	(288,6%)	(96,8%)
Proceeds on disposal of PPE	562 671	41 311	7,1%	25 262	4,3%	66 573	11,4%	92 302	20,5%	(72,6%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	327 937	98 004	29,9%	1 151 525	351,1%	1 249 520	381,0%	(117 535)	31,3%	(1 079,7%)
Decrease (Increase) in non-current investments	(36 259)	(4 593 016)	12 667,3%	(1 235 282)	3 406,9%	(5 828 308)	16 074,1%	(1 811 740)	(252,8%)	(31,8%)
Payments	(78 338 341)	(9 658 193)	12,3%	(14 991 927)	19,1%	(24 650 120)	31,5%	(12 646 609)	29,6%	18,5%
Capital assets	(78 338 341)	(9 658 193)	12,3%	(14 991 927)	19,1%	(24 650 120)	31,5%	(12 646 609)	29,6%	18,5%
Net Cash from/(used) Investing Activities	(77 463 991)	(14 111 894)	18,2%	(15 050 432)	19,4%	(29 162 326)	37,6%	(14 483 582)	34,8%	3,9%
Cash Flow from Financing Activities										
Receipts	12 783 357	2 965 289	23,2%	244 619	1,9%	3 209 908	25,1%	1 540 537	13,4%	(84,1%)
Short term loans	19 723	-	-	-	-	-	-	(4 032)	(7,%)	(100,0%)
Borrowing long term/refinancing	12 553 299	2 788 289	22,2%	198 276	1,6%	2 986 566	23,8%	1 484 881	12,9%	(86,6%)
Increase (decrease) in consumer deposits	210 334	176 999	84,2%	46 343	22,0%	223 342	106,2%	59 687	50,2%	(22,4%)
Payments	(7 942 180)	(2 004 612)	25,2%	(1 995 369)	25,1%	(3 999 980)	50,4%	(1 692 931)	24,7%	17,9%
Repayment of borrowing	(7 942 180)	(2 004 612)	25,2%	(1 995 369)	25,1%	(3 999 980)	50,4%	(1 692 931)	24,7%	17,9%
Net Cash from/(used) Financing Activities	4 841 177	960 677	19,8%	(1 750 749)	(36,2%)	(790 073)	(16,3%)	(152 395)	(1,4%)	1 048,8%
Net Increase/(Decrease) in cash held	17 471 227	20 870 704	119,5%	19 438 272	111,3%	40 308 976	230,7%	17 744 135	240,8%	9,5%
Cash/cash equivalents at the year begin:	62 691 242	25 892 223	41,3%	65 438 831	104,4%	25 892 223	41,3%	91 097 375	43,7%	(28,2%)
Cash/cash equivalents at the year end:	80 162 468	51 178 046	63,8%	89 504 649	111,7%	89 504 649	111,7%	111 982 789	130,3%	(20,1%)

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	7 456 266	4,9%	4 459 308	3,0%	4 047 614	2,7%	135 023 961	89,4%	150 987 149	32,3%	2 797 944	1,9%	75 642 650	50,1%
Trade and Other Receivables from Exchange Transactions - Electricity	10 875 065	20,2%	2 882 639	5,4%	2 225 657	4,1%	37 796 956	70,3%	53 780 516	11,5%	257 964	,5%	8 483 849	15,8%
Receivables from Non-exchange Transactions - Property Rates	9 500 950	10,3%	3 126 524	3,4%	2 574 301	2,8%	77 484 357	83,6%	92 686 131	19,8%	814 713	,9%	10 303 643	11,1%
Receivables from Exchange Transactions - Waste Water Management	2 529 145	5,6%	1 271 649	2,8%	1 193 161	2,7%	39 904 792	88,9%	44 898 746	9,6%	1 115 667	2,5%	12 885 950	28,7%
Receivables from Exchange Transactions - Waste Management	1 582 004	4,5%	811 576	2,3%	719 833	2,0%	32 415 125	91,2%	35 528 538	7,6%	548 202	1,5%	6 861 122	19,3%
Receivables from Exchange Transactions - Property Rental Debtors	224 228	5,5%	97 592	2,4%	77 882	1,9%	3 685 896	90,2%	4 085 599	,9%	63 896	1,6%	890 573	21,8%
Interest on Arrear Debtor Accounts	2 209 503	3,3%	1 670 928	2,5%	1 745 048	2,6%	62 335 825	91,7%	67 961 303	14,5%	107 277	,2%	6 713 786	9,9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	553	1,4%	1 161	2,8%	309	,8%	38 899	95,1%	40 922	-	12 747	31,1%	-	-
Other	(1 119 674)	(6,5%)	82 549	,5%	225 246	1,3%	18 083 764	104,7%	17 271 885	3,7%	(348 316)	(2,0%)	1 794 550	10,4%
Total By Income Source	33 258 040	7,1%	14 403 925	3,1%	12 809 251	2,7%	406 769 574	87,1%	467 240 789	100,0%	5 370 095	1,1%	123 576 122	26,4%
Debtors Age Analysis By Customer Group														
Organs of State	2 282 069	8,3%	1 140 234	4,1%	1 055 899	3,8%	23 166 632	83,8%	27 644 834	5,9%	12 267	-	967 252	3,5%
Commercial	13 051 985	13,8%	3 714 891	3,9%	2 845 560	3,0%	75 102 635	79,3%	94 715 070	20,3%	160 373	,2%	5 408 474	5,7%
Households	17 367 702	5,2%	9 257 471	2,8%	8 583 234	2,6%	300 110 181	89,5%	335 318 588	71,8%	5 190 234	1,5%	117 142 300	34,9%
Other	556 284	5,8%	291 328	3,0%	324 558	3,4%	8 390 127	87,7%	9 562 297	2,0%	7 221	,1%	58 096	,6%
Total By Customer Group	33 258 040	7,1%	14 403 925	3,1%	12 809 251	2,7%	406 769 574	87,1%	467 240 789	100,0%	5 370 095	1,1%	123 576 122	26,4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 956 554	6,8%	2 116 459	2,4%	1 754 724	2,0%	78 051 250	88,8%	87 878 987	54,7%
Bulk Water	1 265 956	4,6%	498 741	1,8%	449 086	1,6%	25 120 795	91,9%	27 334 588	17,0%
PAYE deductions	380 538	95,5%	(9 453)	(2,4%)	(156)	-	27 470	6,9%	398 400	,2%
VAT (output less input)	78 516	98,4%	277	,3%	187	,2%	796	1,0%	79 775	-
Pensions / Retirement deductions	359 420	52,0%	(15 042)	(2,2%)	1 723	,2%	345 026	49,9%	691 127	,4%
Loan repayments	4 410	2,6%	2 184	1,3%	(481)	(3,%)	162 604	96,4%	168 717	,1%
Trade Creditors	6 986 040	19,7%	1 614 416	4,5%	844 703	2,4%	26 055 267	73,3%	35 546 486	22,1%
Auditor-General	68 196	14,0%	76 810	15,8%	69 133	14,2%	272 688	56,0%	486 826	,3%
Other	1 548 837	19,2%	271 499	3,4%	370 767	4,6%	5 884 794	72,9%	8 075 897	5,0%
Medical Aid deductions	135 433	98,5%	33	-	-	-	2 025	1,5%	137 490	,1%
Total	16 783 899	10,4%	4 555 923	2,8%	3 489 696	2,2%	135 968 776	84,6%	160 798 294	100,0%
