

**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 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>10 953 569</b>	<b>3 064 923</b>	<b>28,0%</b>	<b>2 848 809</b>	<b>26,0%</b>	<b>5 913 732</b>	<b>54,0%</b>	<b>2 458 745</b>	<b>53,1%</b>	<b>15,9%</b>
<b>Exchange Revenue</b>										
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%	277 635	27,6%	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	29 989	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%)
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>10 951 601</b>	<b>2 986 756</b>	<b>27,3%</b>	<b>2 974 047</b>	<b>27,2%</b>	<b>5 960 803</b>	<b>54,4%</b>	<b>2 793 264</b>	<b>56,2%</b>	<b>6,5%</b>
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%
<b>Surplus/(Deficit)</b>	<b>1 968</b>	<b>78 167</b>	<b>-</b>	<b>(125 238)</b>	<b>-</b>	<b>(47 072)</b>	<b>-</b>	<b>(334 519)</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>810 868</b>	<b>98 450</b>	<b>-</b>	<b>186 050</b>	<b>-</b>	<b>284 500</b>	<b>-</b>	<b>(255 172)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>810 868</b>	<b>98 450</b>	<b>-</b>	<b>186 050</b>	<b>-</b>	<b>284 500</b>	<b>-</b>	<b>(255 172)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>810 868</b>	<b>98 450</b>	<b>-</b>	<b>186 050</b>	<b>-</b>	<b>284 500</b>	<b>-</b>	<b>(255 172)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	16 522	-	16 522	-	33 043	-	19 889	-	(16,9%)
<b>Surplus/(Deficit) for the year</b>	<b>810 868</b>	<b>114 972</b>	<b>-</b>	<b>202 572</b>	<b>-</b>	<b>317 544</b>	<b>-</b>	<b>(235 282)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>1 159 709</b>	<b>118 910</b>	<b>10,3%</b>	<b>374 188</b>	<b>32,3%</b>	<b>493 098</b>	<b>42,5%</b>	<b>312 929</b>	<b>33,0%</b>	<b>19,6%</b>
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	-	-	-	-	-	-	-	2	-	(100,0%)
<b>Transfers recognised - capital</b>	<b>808 800</b>	<b>71 831</b>	<b>8,9%</b>	<b>216 207</b>	<b>26,7%</b>	<b>288 037</b>	<b>35,6%</b>	<b>181 140</b>	<b>31,7%</b>	<b>19,4%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	350 908	47 079	13,4%	157 982	45,0%	205 061	58,4%	131 789	35,3%	19,9%
<b>Capital Expenditure Functional</b>	<b>1 159 709</b>	<b>118 910</b>	<b>10,3%</b>	<b>374 188</b>	<b>32,3%</b>	<b>493 098</b>	<b>42,5%</b>	<b>312 929</b>	<b>33,0%</b>	<b>19,6%</b>
<b>Municipal governance and administration</b>	<b>91 138</b>	<b>11 845</b>	<b>13,0%</b>	<b>90 499</b>	<b>99,3%</b>	<b>102 343</b>	<b>112,3%</b>	<b>46 864</b>	<b>31,2%</b>	<b>93,1%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>312 504</b>	<b>39 780</b>	<b>12,7%</b>	<b>67 594</b>	<b>21,6%</b>	<b>107 374</b>	<b>34,4%</b>	<b>58 584</b>	<b>32,4%</b>	<b>15,4%</b>
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%
<b>Economic and Environmental Services</b>	<b>112 870</b>	<b>9 006</b>	<b>8,0%</b>	<b>61 830</b>	<b>54,8%</b>	<b>70 836</b>	<b>62,8%</b>	<b>81 558</b>	<b>49,2%</b>	<b>(24,2%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>583 729</b>	<b>57 155</b>	<b>9,8%</b>	<b>145 412</b>	<b>24,9%</b>	<b>202 567</b>	<b>34,7%</b>	<b>124 974</b>	<b>28,5%</b>	<b>16,4%</b>
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	133 509	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%)
<b>Other</b>	<b>59 467</b>	<b>1 124</b>	<b>1,9%</b>	<b>8 854</b>	<b>14,9%</b>	<b>9 978</b>	<b>16,8%</b>	<b>950</b>	<b>13,8%</b>	<b>832,4%</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>9 918 175</b>	<b>3 933 823</b>	<b>39,7%</b>	<b>4 222 266</b>	<b>42,6%</b>	<b>8 156 089</b>	<b>82,2%</b>	<b>3 246 862</b>	<b>80,2%</b>	<b>30,0%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(8 702 448)</b>	<b>(2 533 186)</b>	<b>29.1%</b>	<b>(3 970 226)</b>	<b>45.6%</b>	<b>(6 503 412)</b>	<b>74.7%</b>	<b>(1 947 199)</b>	<b>53.5%</b>	<b>103.9%</b>
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	(6 651)	(3 878)	59.2%	-	-	(3 878)	59.2%	-	36.7%	-
Transfers and grants	(86 389)	(26 807)	31.0%	(24 608)	28.5%	(51 415)	59.5%	(32 412)	39.6%	(24.1%)
<b>Net Cash from/(used) Operating Activities</b>	<b>1 215 726</b>	<b>1 400 637</b>	<b>115.2%</b>	<b>252 039</b>	<b>20.7%</b>	<b>1 652 677</b>	<b>135.9%</b>	<b>1 299 662</b>	<b>234.8%</b>	<b>(80.6%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 159 709)</b>	<b>(118 910)</b>	<b>10.3%</b>	<b>(374 188)</b>	<b>32.3%</b>	<b>(493 098)</b>	<b>42.5%</b>	<b>(312 929)</b>	<b>33.0%</b>	<b>19.6%</b>
Capital assets	(1 159 709)	(118 910)	10.3%	(374 188)	32.3%	(493 098)	42.5%	(312 929)	33.0%	19.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 159 709)</b>	<b>(118 910)</b>	<b>10.3%</b>	<b>(382 260)</b>	<b>33.0%</b>	<b>(501 170)</b>	<b>43.2%</b>	<b>(294 680)</b>	<b>31.4%</b>	<b>29.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>3 340</b>	<b>1 559</b>	<b>46.7%</b>	<b>397</b>	<b>11.9%</b>	<b>1 956</b>	<b>58.6%</b>	<b>137</b>	<b>(100.6%)</b>	<b>190.4%</b>
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%
<b>Payments</b>	<b>(25 086)</b>	<b>(15 318)</b>	<b>61.1%</b>	<b>-</b>	<b>-</b>	<b>(15 318)</b>	<b>61.1%</b>	<b>-</b>	<b>48.9%</b>	<b>-</b>
Repayment of borrowing	(25 086)	(15 318)	61.1%	-	-	(15 318)	61.1%	-	48.9%	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(21 746)</b>	<b>(13 759)</b>	<b>63.3%</b>	<b>397</b>	<b>(1.8%)</b>	<b>(13 362)</b>	<b>61.4%</b>	<b>137</b>	<b>68.1%</b>	<b>190.4%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>34 272</b>	<b>1 267 969</b>	<b>3 699.7%</b>	<b>(129 824)</b>	<b>(378.8%)</b>	<b>1 138 145</b>	<b>3 320.9%</b>	<b>1 005 119</b>	<b>3 954.7%</b>	<b>(112.9%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%
<b>Total By Income Source</b>	<b>718 847</b>	<b>7.3%</b>	<b>393 933</b>	<b>4.0%</b>	<b>410 844</b>	<b>4.2%</b>	<b>8 272 974</b>	<b>84.4%</b>	<b>9 796 598</b>	<b>100.0%</b>	<b>381 899</b>	<b>3.9%</b>	<b>944 842</b>	<b>9.6%</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>718 847</b>	<b>7.3%</b>	<b>393 933</b>	<b>4.0%</b>	<b>410 844</b>	<b>4.2%</b>	<b>8 272 974</b>	<b>84.4%</b>	<b>9 796 598</b>	<b>100.0%</b>	<b>381 899</b>	<b>3.9%</b>	<b>944 842</b>	<b>9.6%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 337 533</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 337 533</b>	<b>100.0%</b>

#### 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.



Other revenue	670 041	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	2 330 627	149	-	-	-	149	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	93 279	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(14 544 867)</b>	<b>(365 975)</b>	<b>2,5%</b>	<b>-</b>	<b>-</b>	<b>(365 975)</b>	<b>2,5%</b>	<b>(118 826)</b>	<b>2,1%</b>	<b>(100,0%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(126 953)</b>	<b>(44 648)</b>	<b>35,2%</b>	<b>-</b>	<b>-</b>	<b>(44 648)</b>	<b>35,2%</b>	<b>(539 401)</b>	<b>(12,5%)</b>	<b>(100,0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>										
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(126 953)</b>	<b>(44 648)</b>	<b>35,2%</b>	<b>-</b>	<b>-</b>	<b>(44 648)</b>	<b>35,2%</b>	<b>(539 401)</b>	<b>(13,1%)</b>	<b>(100,0%)</b>
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%)	(100,0%)
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%	3 965 469	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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-
<b>Total By Income Source</b>	<b>3 125 304</b>	<b>12,7%</b>	<b>807 625</b>	<b>3,3%</b>	<b>869 092</b>	<b>3,5%</b>	<b>19 835 955</b>	<b>80,5%</b>	<b>24 637 976</b>	<b>100,0%</b>	<b>173 583</b>	<b>,7%</b>	<b>86 154 285</b>	<b>349,7%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	57 690	18,2%	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3 125 304</b>	<b>12,7%</b>	<b>807 625</b>	<b>3,3%</b>	<b>869 092</b>	<b>3,5%</b>	<b>19 835 955</b>	<b>80,5%</b>	<b>24 637 976</b>	<b>100,0%</b>	<b>173 583</b>	<b>,7%</b>	<b>86 154 285</b>	<b>349,7%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>567 998</b>	<b>39,9%</b>	<b>14 453</b>	<b>1,0%</b>	<b>62 463</b>	<b>4,4%</b>	<b>778 498</b>	<b>54,7%</b>	<b>1 423 412</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>619 287</b>	<b>212 247</b>	<b>34,3%</b>	<b>92 952</b>	<b>15,0%</b>	<b>305 199</b>	<b>49,3%</b>	<b>125 342</b>	<b>57,3%</b>	<b>(25,8%)</b>
<b>Exchange Revenue</b>										
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%	285	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%
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>643 557</b>	<b>156 861</b>	<b>24,4%</b>	<b>117 065</b>	<b>18,2%</b>	<b>273 926</b>	<b>42,6%</b>	<b>176 232</b>	<b>58,6%</b>	<b>(33,6%)</b>
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%	(2,5%)
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%	(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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(24 270)</b>	<b>55 386</b>	<b>-</b>	<b>(24 113)</b>	<b>-</b>	<b>31 273</b>	<b>-</b>	<b>(50 890)</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>74 944</b>	<b>60 763</b>	<b>-</b>	<b>(10 997)</b>	<b>-</b>	<b>49 766</b>	<b>-</b>	<b>(29 865)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>74 944</b>	<b>60 763</b>	<b>-</b>	<b>(10 997)</b>	<b>-</b>	<b>49 766</b>	<b>-</b>	<b>(29 865)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>74 944</b>	<b>60 763</b>	<b>-</b>	<b>(10 997)</b>	<b>-</b>	<b>49 766</b>	<b>-</b>	<b>(29 865)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>74 944</b>	<b>60 763</b>	<b>-</b>	<b>(10 997)</b>	<b>-</b>	<b>49 766</b>	<b>-</b>	<b>(29 865)</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>112 867</b>	<b>38 597</b>	<b>34,2%</b>	<b>11 465</b>	<b>10,2%</b>	<b>50 061</b>	<b>44,4%</b>	<b>20 910</b>	<b>38,8%</b>	<b>(45,2%)</b>
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%	-	0,6%	-
District Municipality	-	446	-	-	-	446	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>112 867</b>	<b>36 835</b>	<b>32,6%</b>	<b>11 465</b>	<b>10,2%</b>	<b>48 300</b>	<b>42,8%</b>	<b>20 650</b>	<b>40,1%</b>	<b>(44,5%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 762	-	-	-	1 762	-	261	4,3%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>112 867</b>	<b>37 003</b>	<b>32,8%</b>	<b>11 465</b>	<b>10,2%</b>	<b>48 467</b>	<b>42,9%</b>	<b>20 839</b>	<b>65,5%</b>	<b>(45,0%)</b>
<b>Municipal governance and administration</b>	<b>630</b>	<b>1 003</b>	<b>159,1%</b>	<b>292</b>	<b>46,3%</b>	<b>1 294</b>	<b>205,5%</b>	<b>44</b>	<b>2 449,9%</b>	<b>558,8%</b>
Executive and Council	630	1 003	159,1%	292	46,3%	1 294	205,5%	44	2 449,9%	558,8%
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>34 985</b>	<b>3 535</b>	<b>10,1%</b>	<b>4 914</b>	<b>14,0%</b>	<b>8 449</b>	<b>24,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
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	0,1%	35	0,1%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>38 175</b>	<b>7 463</b>	<b>19,5%</b>	<b>412</b>	<b>1,1%</b>	<b>7 875</b>	<b>20,6%</b>	<b>3 551</b>	<b>13,2%</b>	<b>(88,4%)</b>
Planning and Development	27 775	5 940	21,4%	16	0,1%	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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>39 076</b>	<b>25 002</b>	<b>64,0%</b>	<b>5 847</b>	<b>15,0%</b>	<b>30 849</b>	<b>78,9%</b>	<b>17 244</b>	<b>57,6%</b>	<b>(66,1%)</b>
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 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>711 409</b>	<b>158 450</b>	<b>22,3%</b>	<b>94 316</b>	<b>13,3%</b>	<b>252 767</b>	<b>35,5%</b>	<b>159 837</b>	<b>30,6%</b>	<b>(41,0%)</b>
Property rates	57 539	21 532	37,4%	9 069	15,8%	30 601	53,2%	11 853	50,9%	(23,5%)
Service charges	363 076	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(567 587)</b>	<b>(99 169)</b>	<b>17.5%</b>	<b>(64 297)</b>	<b>11.3%</b>	<b>(163 465)</b>	<b>28.8%</b>	<b>(96 571)</b>	<b>28.3%</b>	<b>(33.4%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>143 823</b>	<b>59 282</b>	<b>41.2%</b>	<b>30 020</b>	<b>20.9%</b>	<b>89 301</b>	<b>62.1%</b>	<b>63 286</b>	<b>34.6%</b>	<b>(52.6%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(112 867)</b>	<b>5 292</b>	<b>(4.7%)</b>	<b>2 425</b>	<b>(2.1%)</b>	<b>7 717</b>	<b>(6.8%)</b>	<b>3 228</b>	<b>(5.9%)</b>	<b>(24.9%)</b>
Capital assets	(112 867)	5 292	(4.7%)	2 425	(2.1%)	7 717	(6.8%)	3 228	(5.9%)	(24.9%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(112 867)</b>	<b>5 292</b>	<b>(4.7%)</b>	<b>2 425</b>	<b>(2.1%)</b>	<b>7 717</b>	<b>(6.8%)</b>	<b>3 228</b>	<b>(5.9%)</b>	<b>(24.9%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>(1 188)</b>	<b>1 927</b>	<b>(162.2%)</b>	<b>5 000</b>	<b>(420.8%)</b>	<b>6 927</b>	<b>(582.9%)</b>	<b>(2 027)</b>	<b>-</b>	<b>(346.7%)</b>
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%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 188)</b>	<b>1 927</b>	<b>(162.2%)</b>	<b>5 000</b>	<b>(420.8%)</b>	<b>6 927</b>	<b>(582.9%)</b>	<b>(2 027)</b>	<b>-</b>	<b>(346.7%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>29 767</b>	<b>66 501</b>	<b>223.4%</b>	<b>37 444</b>	<b>125.8%</b>	<b>103 945</b>	<b>349.2%</b>	<b>64 468</b>	<b>44.2%</b>	<b>(41.9%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	148 650	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>52 763</b>	<b>10.4%</b>	<b>14 159</b>	<b>2.8%</b>	<b>13 674</b>	<b>2.7%</b>	<b>425 990</b>	<b>84.1%</b>	<b>506 585</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	17 219	33.3%	1 944	3.8%	1 749	3.4%	30 651	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>52 763</b>	<b>10.4%</b>	<b>14 159</b>	<b>2.8%</b>	<b>13 674</b>	<b>2.7%</b>	<b>425 990</b>	<b>84.1%</b>	<b>506 585</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>28 358</b>	<b>5.3%</b>	<b>10 830</b>	<b>2.0%</b>	<b>21 473</b>	<b>4.0%</b>	<b>471 738</b>	<b>88.6%</b>	<b>532 400</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: BLUE CRANE ROUTE (EC102)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>355 677</b>	<b>99 840</b>	<b>28,1%</b>	<b>74 414</b>	<b>20,9%</b>	<b>174 254</b>	<b>49,0%</b>	<b>75 973</b>	<b>53,2%</b>	<b>(2,1%)</b>	
<b>Exchange Revenue</b>											
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	995	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%	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>417 578</b>	<b>52 024</b>	<b>12,5%</b>	<b>93 864</b>	<b>22,5%</b>	<b>145 887</b>	<b>34,9%</b>	<b>46 756</b>	<b>21,3%</b>	<b>100,8%</b>	
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	0,5%	-	-	6	0,5%	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(61 901)</b>	<b>47 816</b>	<b>-</b>	<b>(19 450)</b>	<b>-</b>	<b>28 366</b>	<b>-</b>	<b>29 217</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 830</b>	<b>53 839</b>	<b>-</b>	<b>3 358</b>	<b>-</b>	<b>57 198</b>	<b>-</b>	<b>29 217</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>2 830</b>	<b>53 839</b>	<b>-</b>	<b>3 358</b>	<b>-</b>	<b>57 198</b>	<b>-</b>	<b>29 217</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 830</b>	<b>53 839</b>	<b>-</b>	<b>3 358</b>	<b>-</b>	<b>57 198</b>	<b>-</b>	<b>29 217</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>2 830</b>	<b>53 839</b>	<b>-</b>	<b>3 358</b>	<b>-</b>	<b>57 198</b>	<b>-</b>	<b>29 217</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>58 792</b>	<b>11 620</b>	<b>19,8%</b>	<b>14 406</b>	<b>24,5%</b>	<b>26 027</b>	<b>44,3%</b>	<b>4 379</b>	<b>16,3%</b>	<b>229,0%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>56 288</b>	<b>11 595</b>	<b>20,6%</b>	<b>14 364</b>	<b>25,5%</b>	<b>25 959</b>	<b>46,1%</b>	<b>4 301</b>	<b>17,0%</b>	<b>234,0%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 504	25	1,0%	42	1,7%	67	2,7%	78	3,8%	(46,0%)	
<b>Capital Expenditure Functional</b>	<b>58 792</b>	<b>11 620</b>	<b>19,8%</b>	<b>14 406</b>	<b>24,5%</b>	<b>26 027</b>	<b>44,3%</b>	<b>4 379</b>	<b>16,3%</b>	<b>229,0%</b>	
<b>Municipal governance and administration</b>	<b>952</b>	<b>25</b>	<b>2,6%</b>	<b>12</b>	<b>1,3%</b>	<b>37</b>	<b>3,9%</b>	<b>1</b>	<b>1,1%</b>	<b>1 617,3%</b>	
Executive and Council	17	-	-	-	-	-	-	-	-	-	
Finance and administration	934	25	2,7%	12	1,3%	37	4,0%	1	1,1%	1 617,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>3 581</b>	<b>404</b>	<b>11,3%</b>	<b>761</b>	<b>21,3%</b>	<b>1 165</b>	<b>32,5%</b>	<b>667</b>	<b>93,6%</b>	<b>14,2%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>4 835</b>	<b>3 277</b>	<b>67,8%</b>	<b>1 603</b>	<b>33,2%</b>	<b>4 880</b>	<b>100,9%</b>	<b>2 456</b>	<b>53,5%</b>	<b>(34,7%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>49 424</b>	<b>7 914</b>	<b>16,0%</b>	<b>12 030</b>	<b>24,3%</b>	<b>19 944</b>	<b>40,4%</b>	<b>1 256</b>	<b>5,8%</b>	<b>857,9%</b>	
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	5 557	562	10,1%	1 867	33,6%	2 429	43,7%	220	5,3%	749,2%	
Waste Management	137	-	-	-	-	-	-	-	-	-	
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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>442 265</b>	<b>93 883</b>	<b>21,2%</b>	<b>60 308</b>	<b>13,6%</b>	<b>154 190</b>	<b>34,9%</b>	<b>86 474</b>	<b>40,7%</b>	<b>(30,3%)</b>	
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(378 030)</b>	<b>(9 272)</b>	<b>2.5%</b>	<b>(53 362)</b>	<b>14.1%</b>	<b>(62 635)</b>	<b>16.6%</b>	<b>(7 634)</b>	<b>4.0%</b>	<b>599.0%</b>
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)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 186)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>64 235</b>	<b>84 611</b>	<b>131.7%</b>	<b>6 945</b>	<b>10.8%</b>	<b>91 556</b>	<b>142.5%</b>	<b>78 839</b>	<b>175.0%</b>	<b>(91.2%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(67 611)</b>	<b>(16 581)</b>	<b>24.5%</b>	<b>(18 141)</b>	<b>26.8%</b>	<b>(34 721)</b>	<b>51.4%</b>	<b>(5 043)</b>	<b>17.2%</b>	<b>259.7%</b>
Capital assets	(67 611)	(16 581)	24.5%	(18 141)	26.8%	(34 721)	51.4%	(5 043)	17.2%	259.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(67 611)</b>	<b>(16 581)</b>	<b>24.5%</b>	<b>(18 141)</b>	<b>26.8%</b>	<b>(34 721)</b>	<b>51.4%</b>	<b>(5 043)</b>	<b>17.2%</b>	<b>259.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(3 376)</b>	<b>68 030</b>	<b>(2 015.1%)</b>	<b>(11 195)</b>	<b>331.6%</b>	<b>56 835</b>	<b>(1 663.5%)</b>	<b>73 796</b>	<b>659.4%</b>	<b>(115.2%)</b>
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	808.0%	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	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-	-	-
<b>Total By Income Source</b>	<b>12 241</b>	<b>5.2%</b>	<b>5 874</b>	<b>2.5%</b>	<b>84</b>	<b>-</b>	<b>216 884</b>	<b>92.3%</b>	<b>235 084</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>12 241</b>	<b>5.2%</b>	<b>5 874</b>	<b>2.5%</b>	<b>84</b>	<b>-</b>	<b>216 884</b>	<b>92.3%</b>	<b>235 084</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9 226</b>	<b>37.2%</b>	<b>6 056</b>	<b>24.4%</b>	<b>-</b>	<b>-</b>	<b>9 529</b>	<b>38.4%</b>	<b>24 812</b>	<b>100.0%</b>

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>916 679</b>	<b>282 621</b>	<b>30,8%</b>	<b>217 322</b>	<b>23,7%</b>	<b>499 943</b>	<b>54,5%</b>	<b>210 718</b>	<b>47,9%</b>	<b>3,1%</b>
<b>Exchange Revenue</b>										
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%
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>823 690</b>	<b>118 200</b>	<b>14,4%</b>	<b>132 860</b>	<b>16,1%</b>	<b>251 060</b>	<b>30,5%</b>	<b>134 784</b>	<b>26,2%</b>	<b>(1,4%)</b>
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	1,4%	207	1,4%	207	1,4%	-	-	-
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%)
<b>Surplus/(Deficit)</b>	<b>92 989</b>	<b>164 421</b>	<b>-</b>	<b>84 462</b>	<b>-</b>	<b>248 883</b>	<b>-</b>	<b>75 934</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>184 737</b>	<b>170 864</b>	<b>-</b>	<b>95 469</b>	<b>-</b>	<b>266 333</b>	<b>-</b>	<b>93 911</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>184 737</b>	<b>170 864</b>	<b>-</b>	<b>95 469</b>	<b>-</b>	<b>266 333</b>	<b>-</b>	<b>93 911</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>184 737</b>	<b>170 864</b>	<b>-</b>	<b>95 469</b>	<b>-</b>	<b>266 333</b>	<b>-</b>	<b>93 911</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>184 737</b>	<b>170 864</b>	<b>-</b>	<b>95 469</b>	<b>-</b>	<b>266 333</b>	<b>-</b>	<b>93 911</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>114 400</b>	<b>12 940</b>	<b>11,3%</b>	<b>11 879</b>	<b>10,4%</b>	<b>24 819</b>	<b>21,7%</b>	<b>15 770</b>	<b>44,4%</b>	<b>(24,7%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>91 752</b>	<b>8 482</b>	<b>9,2%</b>	<b>11 469</b>	<b>12,5%</b>	<b>19 950</b>	<b>21,7%</b>	<b>15 770</b>	<b>44,4%</b>	<b>(27,3%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 648	4 459	19,7%	410	1,8%	4 869	21,5%	-	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>114 400</b>	<b>14 102</b>	<b>12,3%</b>	<b>14 937</b>	<b>13,1%</b>	<b>29 040</b>	<b>25,4%</b>	<b>16 522</b>	<b>28,7%</b>	<b>(9,6%)</b>
<b>Municipal governance and administration</b>	<b>6 348</b>	<b>1 055</b>	<b>16,6%</b>	<b>1 657</b>	<b>26,1%</b>	<b>2 712</b>	<b>42,7%</b>	<b>644</b>	<b>8,7%</b>	<b>157,3%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>6 467</b>	<b>1 315</b>	<b>20,3%</b>	<b>830</b>	<b>12,8%</b>	<b>2 145</b>	<b>33,2%</b>	<b>107</b>	<b>1,4%</b>	<b>672,2%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>61 467</b>	<b>880</b>	<b>1,4%</b>	<b>1 087</b>	<b>1,8%</b>	<b>1 967</b>	<b>3,2%</b>	<b>9 950</b>	<b>48,9%</b>	<b>(89,1%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>40 118</b>	<b>10 852</b>	<b>27,1%</b>	<b>11 363</b>	<b>28,3%</b>	<b>22 215</b>	<b>55,4%</b>	<b>5 820</b>	<b>25,5%</b>	<b>95,2%</b>
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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>816 961</b>	<b>100 485</b>	<b>12,3%</b>	<b>129 748</b>	<b>15,9%</b>	<b>230 232</b>	<b>28,2%</b>	<b>91 761</b>	<b>-</b>	<b>41,4%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(698 896)</b>	<b>(129 108)</b>	<b>18.5%</b>	<b>(118 543)</b>	<b>17.0%</b>	<b>(247 651)</b>	<b>35.4%</b>	<b>(90 669)</b>	<b>2 849.0%</b>	<b>30.7%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>118 065</b>	<b>(28 624)</b>	<b>(24.2%)</b>	<b>11 205</b>	<b>9.5%</b>	<b>(17 419)</b>	<b>(14.8%)</b>	<b>1 092</b>	<b>(346.8%)</b>	<b>926.3%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	818	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	818	-	(100.0%)
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(106 484)</b>	<b>(12 144)</b>	<b>11.4%</b>	<b>(14 173)</b>	<b>13.3%</b>	<b>(26 316)</b>	<b>24.7%</b>	<b>(16 919)</b>	<b>1 047.1%</b>	<b>(16.2%)</b>
Capital assets	(106 484)	(12 144)	11.4%	(14 173)	13.3%	(26 316)	24.7%	(16 919)	1 047.1%	(16.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(106 484)</b>	<b>(12 144)</b>	<b>11.4%</b>	<b>(14 173)</b>	<b>13.3%</b>	<b>(26 316)</b>	<b>24.7%</b>	<b>(16 101)</b>	<b>1 008.8%</b>	<b>(12.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	(788)	-	(788)	-	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>				<b>(788)</b>		<b>(788)</b>				<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>11 581</b>	<b>(40 767)</b>	<b>(352.0%)</b>	<b>(3 756)</b>	<b>(32.4%)</b>	<b>(44 524)</b>	<b>(384.5%)</b>	<b>(15 009)</b>	<b>35.8%</b>	<b>(75.0%)</b>
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	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-
<b>Total By Income Source</b>	<b>51 388</b>	<b>3.4%</b>	<b>38 395</b>	<b>2.5%</b>	<b>35 411</b>	<b>2.3%</b>	<b>1 391 202</b>	<b>91.7%</b>	<b>1 516 396</b>	<b>100.0%</b>	<b>28 412</b>	<b>1.9%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>51 388</b>	<b>3.4%</b>	<b>38 395</b>	<b>2.5%</b>	<b>35 411</b>	<b>2.3%</b>	<b>1 391 202</b>	<b>91.7%</b>	<b>1 516 396</b>	<b>100.0%</b>	<b>28 412</b>	<b>1.9%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	34 249	44.0%	43 627	56.0%	77 875	33.0%
Bulk Water	-	-	887	50.8%	658	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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8 267</b>	<b>3.5%</b>	<b>2 315</b>	<b>1.0%</b>	<b>36 163</b>	<b>15.3%</b>	<b>189 259</b>	<b>80.2%</b>	<b>236 005</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Pumetelo 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
	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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>720 093</b>	<b>195 760</b>	<b>27,2%</b>	<b>173 053</b>	<b>24,0%</b>	<b>368 813</b>	<b>51,2%</b>	<b>179 218</b>	<b>55,1%</b>	<b>(3,4%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	125 640	35 373	28,2%	29 986	23,9%	65 369	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%)
<b>Non-Exchange Revenue</b>										
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%	56 674	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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>794 742</b>	<b>147 859</b>	<b>18,6%</b>	<b>172 193</b>	<b>21,7%</b>	<b>320 052</b>	<b>40,3%</b>	<b>172 466</b>	<b>46,1%</b>	<b>(2,%)</b>
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%)
<b>Surplus/(Deficit)</b>	<b>(74 649)</b>	<b>47 901</b>	<b>-</b>	<b>860</b>	<b>-</b>	<b>48 761</b>	<b>-</b>	<b>6 752</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>95 051</b>	<b>103 546</b>	<b>-</b>	<b>70 936</b>	<b>-</b>	<b>174 483</b>	<b>-</b>	<b>42 474</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>95 051</b>	<b>103 546</b>	<b>-</b>	<b>70 936</b>	<b>-</b>	<b>174 483</b>	<b>-</b>	<b>42 474</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>95 051</b>	<b>103 546</b>	<b>-</b>	<b>70 936</b>	<b>-</b>	<b>174 483</b>	<b>-</b>	<b>42 474</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>95 051</b>	<b>103 546</b>	<b>-</b>	<b>70 936</b>	<b>-</b>	<b>174 483</b>	<b>-</b>	<b>42 474</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>158 518</b>	<b>49 280</b>	<b>31,1%</b>	<b>62 157</b>	<b>39,2%</b>	<b>111 437</b>	<b>70,3%</b>	<b>36 207</b>	<b>57,4%</b>	<b>71,7%</b>
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	1 489	776	52,1%	931	62,5%	1 707	114,6%	642	94,8%	44,9%
<b>Transfers recognised - capital</b>	<b>146 845</b>	<b>49 054</b>	<b>33,4%</b>	<b>61 770</b>	<b>42,1%</b>	<b>110 824</b>	<b>75,5%</b>	<b>32 075</b>	<b>59,7%</b>	<b>92,6%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 673	225	1,9%	387	3,3%	612	5,2%	4 132	37,0%	(90,6%)
<b>Capital Expenditure Functional</b>	<b>158 518</b>	<b>49 280</b>	<b>31,1%</b>	<b>62 157</b>	<b>39,2%</b>	<b>111 437</b>	<b>70,3%</b>	<b>36 207</b>	<b>57,4%</b>	<b>71,7%</b>
<b>Municipal governance and administration</b>	<b>2 464</b>	<b>173</b>	<b>7,0%</b>	<b>313</b>	<b>12,7%</b>	<b>406</b>	<b>19,7%</b>	<b>94</b>	<b>6,4%</b>	<b>234,7%</b>
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%)
<b>Community and Public Safety</b>	<b>3 407</b>	<b>1</b>	<b>-</b>	<b>76</b>	<b>2,2%</b>	<b>77</b>	<b>2,3%</b>	<b>1 133</b>	<b>79,4%</b>	<b>(93,3%)</b>
Community and Social Services	-	-	-	-	-	-	-	29	1,2%	(100,0%)
Sport And Recreation	2 307	1	0,1%	-	-	1	0,1%	897	100,0%	(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%)
<b>Economic and Environmental Services</b>	<b>44 862</b>	<b>15 718</b>	<b>35,0%</b>	<b>26 335</b>	<b>58,7%</b>	<b>42 054</b>	<b>93,7%</b>	<b>10 212</b>	<b>163,2%</b>	<b>157,9%</b>
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%)
<b>Trading Services</b>	<b>107 786</b>	<b>33 387</b>	<b>31,0%</b>	<b>35 433</b>	<b>32,9%</b>	<b>68 820</b>	<b>63,8%</b>	<b>24 747</b>	<b>42,1%</b>	<b>43,2%</b>
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	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>(100,0%)</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>824 673</b>	<b>250 983</b>	<b>30,4%</b>	<b>204 698</b>	<b>24,8%</b>	<b>455 681</b>	<b>55,3%</b>	<b>182 100</b>	<b>51,0%</b>	<b>12,4%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(700 137)</b>	<b>(170 554)</b>	<b>24.4%</b>	<b>(172 349)</b>	<b>24.6%</b>	<b>(342 904)</b>	<b>49.0%</b>	<b>(170 901)</b>	<b>51.9%</b>	<b>.8%</b>
Suppliers and employees	(694 599)	(170 554)	24.6%	(172 349)	24.8%	(342 904)	49.4%	(170 901)	52.3%	.8%
Finance charges	-	-	-	-	-	-	-	-	132.5%	-
Transfers and grants	(5 538)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>124 536</b>	<b>80 429</b>	<b>64.6%</b>	<b>32 349</b>	<b>26.0%</b>	<b>112 777</b>	<b>90.6%</b>	<b>11 199</b>	<b>47.0%</b>	<b>188.9%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>403</b>		<b>(9)</b>		<b>394</b>		<b>450</b>		<b>(102.0%)</b>
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%)
<b>Payments</b>	<b>(173 938)</b>	<b>(67 586)</b>	<b>38.9%</b>	<b>(69 565)</b>	<b>40.0%</b>	<b>(137 150)</b>	<b>78.9%</b>	<b>(44 452)</b>	<b>72.0%</b>	<b>56.5%</b>
Capital assets	(173 938)	(67 586)	38.9%	(69 565)	40.0%	(137 150)	78.9%	(44 452)	72.0%	56.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(173 938)</b>	<b>(67 183)</b>	<b>38.6%</b>	<b>(69 574)</b>	<b>40.0%</b>	<b>(136 756)</b>	<b>78.6%</b>	<b>(44 003)</b>	<b>71.4%</b>	<b>58.1%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>		<b>69</b>		<b>15</b>		<b>84</b>		<b>55</b>	<b>41.4%</b>	<b>(72.1%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	69	-	15	-	84	-	55	41.4%	(72.1%)
<b>Payments</b>									<b>47.0%</b>	
Repayment of borrowing	-	-	-	-	-	-	-	-	47.0%	-
<b>Net Cash from/(used) Financing Activities</b>		<b>69</b>		<b>15</b>		<b>84</b>		<b>55</b>	<b>48.6%</b>	<b>(72.1%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(49 402)</b>	<b>13 315</b>	<b>(27.0%)</b>	<b>(37 209)</b>	<b>75.3%</b>	<b>(23 895)</b>	<b>48.4%</b>	<b>(32 749)</b>	<b>578.7%</b>	<b>13.6%</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-
<b>Total By Income Source</b>	<b>41 325</b>	<b>14.2%</b>	<b>19 694</b>	<b>6.7%</b>	<b>15 124</b>	<b>5.2%</b>	<b>215 764</b>	<b>73.9%</b>	<b>291 907</b>	<b>100.0%</b>	<b>(100 612)</b>	<b>(34.5%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>41 325</b>	<b>14.2%</b>	<b>19 694</b>	<b>6.7%</b>	<b>15 124</b>	<b>5.2%</b>	<b>215 764</b>	<b>73.9%</b>	<b>291 907</b>	<b>100.0%</b>	<b>(100 612)</b>	<b>(34.5%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 466</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 466</b>	<b>100.0%</b>

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>284 208</b>	<b>105 468</b>	<b>37,1%</b>	<b>115 692</b>	<b>40,7%</b>	<b>221 160</b>	<b>77,8%</b>	<b>26 216</b>	<b>45,0%</b>	<b>341,3%</b>
<b>Exchange Revenue</b>										
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%	7 463	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%
<b>Non-Exchange Revenue</b>										
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	0,1%	9	0,6%	10	0,7%	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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>280 789</b>	<b>66 465</b>	<b>23,7%</b>	<b>75 680</b>	<b>27,0%</b>	<b>142 145</b>	<b>50,6%</b>	<b>43 304</b>	<b>44,4%</b>	<b>74,8%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>3 419</b>	<b>39 003</b>	<b>-</b>	<b>40 013</b>	<b>-</b>	<b>79 015</b>	<b>-</b>	<b>(17 089)</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>54 630</b>	<b>51 761</b>	<b>-</b>	<b>50 090</b>	<b>-</b>	<b>101 851</b>	<b>-</b>	<b>(11 335)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>54 630</b>	<b>51 761</b>	<b>-</b>	<b>50 090</b>	<b>-</b>	<b>101 851</b>	<b>-</b>	<b>(11 335)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>54 630</b>	<b>51 761</b>	<b>-</b>	<b>50 090</b>	<b>-</b>	<b>101 851</b>	<b>-</b>	<b>(11 335)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>54 630</b>	<b>51 761</b>	<b>-</b>	<b>50 090</b>	<b>-</b>	<b>101 851</b>	<b>-</b>	<b>(11 335)</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>48 093</b>	<b>46 512</b>	<b>96,7%</b>	<b>16 021</b>	<b>33,3%</b>	<b>62 533</b>	<b>130,0%</b>	<b>6 035</b>	<b>110,1%</b>	<b>165,5%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>44 682</b>	<b>45 846</b>	<b>102,6%</b>	<b>14 218</b>	<b>31,8%</b>	<b>60 065</b>	<b>134,4%</b>	<b>6 031</b>	<b>118,3%</b>	<b>135,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 411	666	19,5%	1 803	52,9%	2 468	72,4%	5	27,0%	39 519,4%
<b>Capital Expenditure Functional</b>	<b>48 143</b>	<b>46 512</b>	<b>96,6%</b>	<b>16 021</b>	<b>33,3%</b>	<b>62 533</b>	<b>129,9%</b>	<b>6 035</b>	<b>110,1%</b>	<b>165,5%</b>
<b>Municipal governance and administration</b>	<b>2 530</b>	<b>398</b>	<b>15,7%</b>	<b>58</b>	<b>2,3%</b>	<b>456</b>	<b>18,0%</b>	<b>5</b>	<b>85,9%</b>	<b>1 166,5%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>3 846</b>	<b>3 553</b>	<b>92,4%</b>	<b>170</b>	<b>4,4%</b>	<b>3 723</b>	<b>96,8%</b>	<b>-</b>	<b>63,8%</b>	<b>(100,0%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>12 978</b>	<b>1 678</b>	<b>12,9%</b>	<b>4 999</b>	<b>38,5%</b>	<b>6 677</b>	<b>51,4%</b>	<b>-</b>	<b>27,2%</b>	<b>(100,0%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>28 788</b>	<b>40 883</b>	<b>142,0%</b>	<b>10 794</b>	<b>37,5%</b>	<b>51 678</b>	<b>179,5%</b>	<b>6 031</b>	<b>140,8%</b>	<b>79,0%</b>
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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>315 357</b>	<b>181 284</b>	<b>57,5%</b>	<b>91 789</b>	<b>29,1%</b>	<b>273 073</b>	<b>86,6%</b>	<b>(9 639)</b>	<b>(1,7%)</b>	<b>(1 052,3%)</b>
Property rates	52 416	12 778	24,4%	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(258 207)</b>	<b>(94 552)</b>	<b>36.6%</b>	<b>(106 107)</b>	<b>41.1%</b>	<b>(200 659)</b>	<b>77.7%</b>	<b>(54 804)</b>	<b>77.3%</b>	<b>93.6%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>57 150</b>	<b>86 732</b>	<b>151.8%</b>	<b>(14 318)</b>	<b>(25.1%)</b>	<b>72 414</b>	<b>126.7%</b>	<b>(64 442)</b>	<b>(205.7%)</b>	<b>(77.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(55 307)</b>	<b>(17 918)</b>	<b>32.4%</b>	<b>(20 039)</b>	<b>36.2%</b>	<b>(37 957)</b>	<b>68.6%</b>	-	-	<b>(100.0%)</b>
Capital assets	(55 307)	(17 918)	32.4%	(20 039)	36.2%	(37 957)	68.6%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(55 307)</b>	<b>(17 918)</b>	<b>32.4%</b>	<b>(20 039)</b>	<b>36.2%</b>	<b>(37 957)</b>	<b>68.6%</b>	-	-	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(161)</b>	<b>-</b>	<b>(65)</b>	<b>-</b>	<b>(226)</b>	<b>-</b>	<b>(149)</b>	<b>-</b>	<b>(56.7%)</b>
Repayment of borrowing	-	(161)	-	(65)	-	(226)	-	(149)	-	(56.7%)
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(161)</b>	<b>-</b>	<b>(65)</b>	<b>-</b>	<b>(226)</b>	<b>-</b>	<b>(149)</b>	<b>-</b>	<b>(56.7%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 843</b>	<b>68 653</b>	<b>3 725.3%</b>	<b>(34 421)</b>	<b>(1 867.8%)</b>	<b>34 231</b>	<b>1 857.5%</b>	<b>(64 592)</b>	<b>(886.8%)</b>	<b>(46.7%)</b>
Cash/cash equivalents at the year begin:	7 101	9 243	130.2%	77 837	1 086.2%	9 243	130.2%	(96 999)	37.3%	(180.2%)
Cash/cash equivalents at the year end:	<b>8 944</b>	<b>77 837</b>	<b>870.3%</b>	<b>43 413</b>	<b>485.4%</b>	<b>43 413</b>	<b>485.4%</b>	<b>(161 591)</b>	<b>(410.6%)</b>	<b>(126.9%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>83 880</b>	<b>18.8%</b>	<b>8 933</b>	<b>2.0%</b>	<b>6 601</b>	<b>1.5%</b>	<b>347 888</b>	<b>77.8%</b>	<b>447 301</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>83 880</b>	<b>18.8%</b>	<b>8 933</b>	<b>2.0%</b>	<b>6 601</b>	<b>1.5%</b>	<b>347 888</b>	<b>77.8%</b>	<b>447 301</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(2 717)</b>	<b>(2.4%)</b>	<b>8 656</b>	<b>7.6%</b>	<b>8 283</b>	<b>7.3%</b>	<b>99 658</b>	<b>87.5%</b>	<b>113 880</b>	<b>100.0%</b>

#### 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**

	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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 468 686</b>	<b>415 124</b>	<b>28,3%</b>	<b>349 733</b>	<b>23,8%</b>	<b>764 857</b>	<b>52,1%</b>	<b>308 486</b>	<b>50,7%</b>	<b>13,4%</b>
<b>Exchange Revenue</b>										
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%	26 217	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%
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 581 117</b>	<b>358 804</b>	<b>22,7%</b>	<b>345 749</b>	<b>21,9%</b>	<b>704 553</b>	<b>44,6%</b>	<b>325 604</b>	<b>42,6%</b>	<b>6,2%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(112 431)</b>	<b>56 320</b>	<b>-</b>	<b>3 984</b>	<b>-</b>	<b>60 304</b>	<b>-</b>	<b>(17 118)</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(29 497)</b>	<b>65 442</b>	<b>-</b>	<b>27 591</b>	<b>-</b>	<b>93 033</b>	<b>-</b>	<b>9 715</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(29 497)</b>	<b>65 442</b>	<b>-</b>	<b>27 591</b>	<b>-</b>	<b>93 033</b>	<b>-</b>	<b>9 715</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(29 497)</b>	<b>65 442</b>	<b>-</b>	<b>27 591</b>	<b>-</b>	<b>93 033</b>	<b>-</b>	<b>9 715</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(29 497)</b>	<b>65 442</b>	<b>-</b>	<b>27 591</b>	<b>-</b>	<b>93 033</b>	<b>-</b>	<b>9 715</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>265 462</b>	<b>12 933</b>	<b>4,9%</b>	<b>31 162</b>	<b>11,7%</b>	<b>44 095</b>	<b>16,6%</b>	<b>82 266</b>	<b>63,1%</b>	<b>(62,1%)</b>
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	-	-	-	-	-	-	-	-	-	-
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%
<b>Capital Expenditure Functional</b>	<b>265 462</b>	<b>12 933</b>	<b>4,9%</b>	<b>31 162</b>	<b>11,7%</b>	<b>44 095</b>	<b>16,6%</b>	<b>82 266</b>	<b>63,1%</b>	<b>(62,1%)</b>
<b>Municipal governance and administration</b>	<b>2 621</b>	<b>1 364</b>	<b>52,0%</b>	<b>118</b>	<b>4,5%</b>	<b>1 481</b>	<b>56,5%</b>	<b>52 446</b>	<b>154,9%</b>	<b>(99,8%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 441</b>	<b>3 163</b>	<b>129,6%</b>	<b>937</b>	<b>38,4%</b>	<b>4 100</b>	<b>168,0%</b>	<b>3 927</b>	<b>438,3%</b>	<b>(76,1%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>173 232</b>	<b>2 724</b>	<b>1,6%</b>	<b>11 508</b>	<b>6,6%</b>	<b>14 232</b>	<b>8,2%</b>	<b>1 265</b>	<b>28,6%</b>	<b>809,6%</b>
Planning and Development	6 890	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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>87 169</b>	<b>5 682</b>	<b>6,5%</b>	<b>18 599</b>	<b>21,3%</b>	<b>24 282</b>	<b>27,9%</b>	<b>24 628</b>	<b>31,7%</b>	<b>(24,5%)</b>
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 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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 644 382</b>	<b>995 233</b>	<b>60,5%</b>	<b>851 847</b>	<b>51,8%</b>	<b>1 847 080</b>	<b>112,3%</b>	<b>333 787</b>	<b>48,0%</b>	<b>155,2%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 505 341)</b>	<b>(244 934)</b>	<b>16.3%</b>	<b>(273 821)</b>	<b>18.2%</b>	<b>(518 755)</b>	<b>34.5%</b>	<b>(84 879)</b>	<b>7.0%</b>	<b>222.6%</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>139 042</b>	<b>750 299</b>	<b>539.6%</b>	<b>578 027</b>	<b>415.7%</b>	<b>1 328 326</b>	<b>955.3%</b>	<b>248 908</b>	<b>444.9%</b>	<b>132.2%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(265 462)</b>	<b>(17 375)</b>	<b>6.5%</b>	<b>(33 183)</b>	<b>12.5%</b>	<b>(50 557)</b>	<b>19.0%</b>	<b>(31 185)</b>	<b>37.3%</b>	<b>6.4%</b>
Capital assets	(265 462)	(17 375)	6.5%	(33 183)	12.5%	(50 557)	19.0%	(31 185)	37.3%	6.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(265 462)</b>	<b>(17 375)</b>	<b>6.5%</b>	<b>(33 183)</b>	<b>12.5%</b>	<b>(50 557)</b>	<b>19.0%</b>	<b>(31 185)</b>	<b>37.3%</b>	<b>6.4%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>100 000</b>									
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(23 990)</b>	<b>(7 253)</b>	<b>30.2%</b>	<b>(3 014)</b>	<b>12.6%</b>	<b>(10 267)</b>	<b>42.8%</b>	<b>(4 052)</b>	<b>32.1%</b>	<b>(25.6%)</b>
Repayment of borrowing	(23 990)	(7 253)	30.2%	(3 014)	12.6%	(10 267)	42.8%	(4 052)	32.1%	(25.6%)
<b>Net Cash from/(used) Financing Activities</b>	<b>76 010</b>	<b>(7 253)</b>	<b>(9.5%)</b>	<b>(3 014)</b>	<b>(4.0%)</b>	<b>(10 267)</b>	<b>(13.5%)</b>	<b>(4 052)</b>	<b>32.1%</b>	<b>(25.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(50 411)</b>	<b>725 672</b>	<b>(1 439.5%)</b>	<b>541 830</b>	<b>(1 074.8%)</b>	<b>1 267 502</b>	<b>(2 514.4%)</b>	<b>213 671</b>	<b>(2 311 028.7%)</b>	<b>153.6%</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>96 623</b>	<b>26.2%</b>	<b>15 625</b>	<b>4.2%</b>	<b>14 178</b>	<b>3.9%</b>	<b>241 792</b>	<b>65.7%</b>	<b>368 218</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-
<b>Total By Customer Group</b>	<b>96 623</b>	<b>26.2%</b>	<b>15 625</b>	<b>4.2%</b>	<b>14 178</b>	<b>3.9%</b>	<b>241 792</b>	<b>65.7%</b>	<b>368 218</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>168 554</b>	<b>97.9%</b>	<b>1 157</b>	<b>7%</b>	<b>35</b>	<b>-</b>	<b>2 492</b>	<b>1.4%</b>	<b>172 238</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr C Du Plessis	042 200 2046
Chief Financial Officer	Mr Riasz 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**

	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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>254 041</b>	<b>96 414</b>	<b>38,0%</b>	<b>53 886</b>	<b>21,2%</b>	<b>150 300</b>	<b>59,2%</b>	<b>45 801</b>	<b>39,4%</b>	<b>17,7%</b>
<b>Exchange Revenue</b>										
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%)
<b>Non-Exchange Revenue</b>										
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%	21 600	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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>249 350</b>	<b>56 716</b>	<b>22,7%</b>	<b>66 549</b>	<b>26,7%</b>	<b>123 265</b>	<b>49,4%</b>	<b>59 865</b>	<b>28,4%</b>	<b>11,2%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>4 691</b>	<b>39 698</b>	<b>-</b>	<b>(12 663)</b>	<b>-</b>	<b>27 035</b>	<b>-</b>	<b>(14 064)</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>59 766</b>	<b>50 075</b>	<b>-</b>	<b>3 349</b>	<b>-</b>	<b>53 424</b>	<b>-</b>	<b>(11 544)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>59 766</b>	<b>50 075</b>	<b>-</b>	<b>3 349</b>	<b>-</b>	<b>53 424</b>	<b>-</b>	<b>(11 544)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>59 766</b>	<b>50 075</b>	<b>-</b>	<b>3 349</b>	<b>-</b>	<b>53 424</b>	<b>-</b>	<b>(11 544)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>59 766</b>	<b>50 075</b>	<b>-</b>	<b>3 349</b>	<b>-</b>	<b>53 424</b>	<b>-</b>	<b>(11 544)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>50 609</b>	<b>13 478</b>	<b>26,6%</b>	<b>18 272</b>	<b>36,1%</b>	<b>31 750</b>	<b>62,7%</b>	<b>5 270</b>	<b>77,5%</b>	<b>246,7%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>46 809</b>	<b>13 093</b>	<b>28,0%</b>	<b>17 866</b>	<b>38,2%</b>	<b>30 958</b>	<b>66,1%</b>	<b>5 255</b>	<b>80,9%</b>	<b>240,0%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	386	10,1%	406	10,7%	792	20,8%	15	7,5%	2 646,2%
<b>Capital Expenditure Functional</b>	<b>50 609</b>	<b>14 203</b>	<b>28,1%</b>	<b>18 272</b>	<b>36,1%</b>	<b>32 475</b>	<b>64,2%</b>	<b>5 270</b>	<b>77,5%</b>	<b>246,7%</b>
<b>Municipal governance and administration</b>	<b>2 100</b>	<b>854</b>	<b>40,7%</b>	<b>102</b>	<b>4,9%</b>	<b>956</b>	<b>45,5%</b>	<b>15</b>	<b>(1 242,4%)</b>	<b>591,2%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	854	40,7%	102	4,9%	956	45,5%	15	76,7%	591,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 605,3%</b>	<b>-</b>
Community and Social Services	714	-	-	-	-	-	-	-	1 605,3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 466	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>13 841</b>	<b>4 718</b>	<b>34,1%</b>	<b>8 554</b>	<b>61,8%</b>	<b>13 271</b>	<b>95,9%</b>	<b>774</b>	<b>305,7%</b>	<b>1 005,8%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>32 487</b>	<b>8 631</b>	<b>26,6%</b>	<b>9 616</b>	<b>29,6%</b>	<b>18 247</b>	<b>56,2%</b>	<b>4 482</b>	<b>26,4%</b>	<b>114,6%</b>
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	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>222 897</b>	<b>77 463</b>	<b>34,8%</b>	<b>69 859</b>	<b>31,3%</b>	<b>147 322</b>	<b>66,1%</b>	<b>42 241</b>	<b>45,1%</b>	<b>65,4%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(165 146)</b>	<b>(38 544)</b>	<b>23.3%</b>	<b>(35 892)</b>	<b>21.7%</b>	<b>(74 437)</b>	<b>45.1%</b>	<b>(18 281)</b>	<b>30.8%</b>	<b>96.3%</b>
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)	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>57 751</b>	<b>38 919</b>	<b>67.4%</b>	<b>33 967</b>	<b>58.8%</b>	<b>72 885</b>	<b>126.2%</b>	<b>23 959</b>	<b>82.4%</b>	<b>41.8%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(59 539)</b>	<b>(8 614)</b>	<b>14.5%</b>	<b>(21 163)</b>	<b>35.5%</b>	<b>(29 777)</b>	<b>50.0%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Capital assets	(59 539)	(8 614)	14.5%	(21 163)	35.5%	(29 777)	50.0%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(59 539)</b>	<b>(8 614)</b>	<b>14.5%</b>	<b>(21 163)</b>	<b>35.5%</b>	<b>(29 777)</b>	<b>50.0%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 789)</b>	<b>30 305</b>	<b>(1 694.4%)</b>	<b>12 804</b>	<b>(715.9%)</b>	<b>43 108</b>	<b>(2 410.3%)</b>	<b>23 959</b>	<b>280.9%</b>	<b>(46.6%)</b>
Cash/cash equivalents at the year begin:	3 409	59 984	1 759.7%	52 858	1 550.6%	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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>8 507</b>	<b>2.5%</b>	<b>7 650</b>	<b>2.3%</b>	<b>8 065</b>	<b>2.4%</b>	<b>311 884</b>	<b>92.8%</b>	<b>336 107</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>8 507</b>	<b>2.5%</b>	<b>7 650</b>	<b>2.3%</b>	<b>8 065</b>	<b>2.4%</b>	<b>311 884</b>	<b>92.8%</b>	<b>336 107</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(551)</b>	<b>(2.8%)</b>	<b>2 845</b>	<b>14.6%</b>	<b>2 025</b>	<b>10.4%</b>	<b>15 182</b>	<b>77.9%</b>	<b>19 501</b>	<b>100.0%</b>

#### 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.



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

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>13</b>	<b>,4%</b>	<b>12</b>	<b>,3%</b>	<b>2</b>	<b>,1%</b>	<b>3 719</b>	<b>99,3%</b>	<b>3 746</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>13</b>	<b>,4%</b>	<b>12</b>	<b>,3%</b>	<b>2</b>	<b>,1%</b>	<b>3 719</b>	<b>99,3%</b>	<b>3 746</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

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

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	452 172	178 645	39,5%	159 241	35,2%	337 887	74,7%	36 603	44,4%	335,0%
<b>Exchange Revenue</b>										
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%
<b>Non-Exchange Revenue</b>										
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%	1 962	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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	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	30 665	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	43,3%	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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	60 592	158 980	-	113 101	-	272 081	-	4 825	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	60 592	158 980	-	113 101	-	272 081	-	4 825	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	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%
<b>Capital Expenditure Functional</b>	127 592	32 007	25,1%	57 473	45,0%	89 480	70,1%	29 228	48,8%	96,6%
<b>Municipal governance and administration</b>	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%)
<b>Community and Public Safety</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	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%)
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(415 037)</b>	-	-	-	-	-	-	-	-	-
Suppliers and employees	(415 037)	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>113 502</b>	<b>213 267</b>	<b>187,9%</b>	<b>25 314</b>	<b>22,3%</b>	<b>238 582</b>	<b>210,2%</b>	<b>13 544</b>	<b>136,2%</b>	<b>86,9%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(127 592)</b>	-	-	-	-	-	-	-	-	-
Capital assets	(127 592)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(127 592)</b>	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(14 090)</b>	<b>213 267</b>	<b>(1 513,6%)</b>	<b>25 314</b>	<b>(179,7%)</b>	<b>238 582</b>	<b>(1 693,3%)</b>	<b>13 544</b>	<b>(1 738,3%)</b>	<b>86,9%</b>
Cash/cash equivalents at the year begin:	-	-	-	213 267	-	238 582	-	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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-	-	-
<b>Total By Income Source</b>	<b>1 070</b>	<b>1,0%</b>	<b>1 028</b>	<b>1,0%</b>	<b>999</b>	<b>1,0%</b>	<b>101 295</b>	<b>97,0%</b>	<b>104 394</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 070</b>	<b>1,0%</b>	<b>1 028</b>	<b>1,0%</b>	<b>999</b>	<b>1,0%</b>	<b>101 295</b>	<b>97,0%</b>	<b>104 394</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	<b>846</b>	<b>100,0%</b>	<b>846</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Mkhutuli 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	577 548	222 971	38,6%	153 906	26,6%	376 877	65,3%	149 755	73,9%	2,8%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	25 000	4 365	17,5%	4 381	17,5%	8 746	35,0%	4 271	94,8%	2,6%
Agency services	16 357	4 696	28,7%	2 574	15,7%	7 269	44,4%	173	68,7%	1 385,3%
Interest	2 643	-	-	-	-	-	-	-	-	-
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%)
<b>Non-Exchange Revenue</b>										
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%	(1,1%)
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	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	0,3%	3	0,1%	11	0,5%	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%)
<b>Surplus/(Deficit)</b>	<b>(423 628)</b>	<b>125 648</b>	<b>-</b>	<b>8 877</b>	<b>-</b>	<b>134 525</b>	<b>-</b>	<b>14 999</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(340 543)</b>	<b>147 316</b>	<b>-</b>	<b>35 580</b>	<b>-</b>	<b>182 896</b>	<b>-</b>	<b>31 665</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(340 543)</b>	<b>147 316</b>	<b>-</b>	<b>35 580</b>	<b>-</b>	<b>182 896</b>	<b>-</b>	<b>31 665</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(340 543)</b>	<b>147 316</b>	<b>-</b>	<b>35 580</b>	<b>-</b>	<b>182 896</b>	<b>-</b>	<b>31 665</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(340 543)</b>	<b>147 316</b>	<b>-</b>	<b>35 580</b>	<b>-</b>	<b>182 896</b>	<b>-</b>	<b>31 665</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	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	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%
<b>Capital Expenditure Functional</b>	252 619	49 769	19,7%	64 801	25,7%	114 570	45,4%	58 477	46,0%	10,8%
<b>Municipal governance and administration</b>	36 704	3 479	9,5%	6 132	16,7%	9 611	26,2%	2 601	69,5%	135,7%
Executive and Council	444	-	-	-	-	-	-	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	1 383	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	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	4,1%	4 914,6%
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	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%)
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	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	0,1%	17	0,1%	-	-	(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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(477 398)</b>	<b>(151 122)</b>	<b>31.7%</b>	<b>(174 463)</b>	<b>36.5%</b>	<b>(325 586)</b>	<b>68.2%</b>	<b>(79 836)</b>	<b>37.6%</b>	<b>118.5%</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>214 514</b>	<b>182 004</b>	<b>84.8%</b>	<b>216 852</b>	<b>101.1%</b>	<b>398 855</b>	<b>185.9%</b>	<b>(79 836)</b>	<b>(83.8%)</b>	<b>(371.6%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>96</b>	<b>6.4%</b>	<b>96</b>	<b>6.4%</b>	<b>12</b>	<b>1.7%</b>	<b>696.8%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(252 619)</b>	<b>(50 071)</b>	<b>19.8%</b>	<b>(71 660)</b>	<b>28.4%</b>	<b>(121 731)</b>	<b>48.2%</b>	<b>(3 620)</b>	<b>2.1%</b>	<b>1 879.3%</b>
Capital assets	(252 619)	(50 071)	19.8%	(71 660)	28.4%	(121 731)	48.2%	(3 620)	2.1%	1 879.3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(251 119)</b>	<b>(50 071)</b>	<b>19.9%</b>	<b>(71 564)</b>	<b>28.5%</b>	<b>(121 635)</b>	<b>48.4%</b>	<b>(3 608)</b>	<b>2.1%</b>	<b>1 883.2%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>(252)</b>	<b>-</b>	<b>(234)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Repayment of borrowing	-	17	-	(252)	-	(234)	-	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>(252)</b>	<b>-</b>	<b>(234)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(36 604)</b>	<b>131 950</b>	<b>(360.5%)</b>	<b>145 035</b>	<b>(396.2%)</b>	<b>276 986</b>	<b>(756.7%)</b>	<b>(83 444)</b>	<b>131.7%</b>	<b>(273.8%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>13 139</b>	<b>4.5%</b>	<b>6 587</b>	<b>2.2%</b>	<b>5 908</b>	<b>2.0%</b>	<b>267 756</b>	<b>91.3%</b>	<b>293 389</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>13 139</b>	<b>4.5%</b>	<b>6 587</b>	<b>2.2%</b>	<b>5 908</b>	<b>2.0%</b>	<b>267 756</b>	<b>91.3%</b>	<b>293 389</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 528</b>	<b>36.2%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 697</b>	<b>63.8%</b>	<b>4 226</b>	<b>100.0%</b>

#### 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 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>152 330</b>	<b>44 112</b>	<b>29,0%</b>	<b>38 478</b>	<b>25,3%</b>	<b>82 590</b>	<b>54,2%</b>	<b>35 868</b>	<b>51,8%</b>	<b>7,3%</b>	
<b>Exchange Revenue</b>											
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%)	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>132 968</b>	<b>32 716</b>	<b>24,6%</b>	<b>28 955</b>	<b>21,8%</b>	<b>61 670</b>	<b>46,4%</b>	<b>30 029</b>	<b>48,1%</b>	<b>(3,6%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>19 362</b>	<b>11 396</b>	<b>-</b>	<b>9 524</b>	<b>-</b>	<b>20 920</b>	<b>-</b>	<b>5 839</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>58 629</b>	<b>30 019</b>	<b>-</b>	<b>16 120</b>	<b>-</b>	<b>46 140</b>	<b>-</b>	<b>12 360</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>58 629</b>	<b>30 019</b>	<b>-</b>	<b>16 120</b>	<b>-</b>	<b>46 140</b>	<b>-</b>	<b>12 360</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>58 629</b>	<b>30 019</b>	<b>-</b>	<b>16 120</b>	<b>-</b>	<b>46 140</b>	<b>-</b>	<b>12 360</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>58 629</b>	<b>30 019</b>	<b>-</b>	<b>16 120</b>	<b>-</b>	<b>46 140</b>	<b>-</b>	<b>12 360</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>45 277</b>	<b>14 222</b>	<b>31,4%</b>	<b>11 691</b>	<b>25,8%</b>	<b>25 914</b>	<b>57,2%</b>	<b>15 214</b>	<b>48,8%</b>	<b>(23,2%)</b>	
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	-	-	-	-	-	-	-	632	9,7%	(100,0%)	
<b>Transfers recognised - capital</b>	<b>33 585</b>	<b>13 449</b>	<b>40,0%</b>	<b>6 581</b>	<b>19,6%</b>	<b>20 030</b>	<b>59,6%</b>	<b>7 635</b>	<b>46,2%</b>	<b>(13,8%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	11 691	773	6,6%	5 110	43,7%	5 884	50,3%	7 579	56,6%	(32,6%)	
<b>Capital Expenditure Functional</b>	<b>45 277</b>	<b>14 222</b>	<b>31,4%</b>	<b>11 691</b>	<b>25,8%</b>	<b>25 914</b>	<b>57,2%</b>	<b>15 214</b>	<b>48,5%</b>	<b>(23,2%)</b>	
<b>Municipal governance and administration</b>	<b>1 198</b>	<b>113</b>	<b>9,4%</b>	<b>460</b>	<b>38,4%</b>	<b>573</b>	<b>47,8%</b>	<b>260</b>	<b>25,2%</b>	<b>77,3%</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	1 198	113	9,4%	460	38,4%	573	47,8%	260	25,8%	77,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>543</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>843</b>	<b>110,6%</b>	<b>(100,0%)</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	543	-	-	-	-	-	-	843	110,6%	(100,0%)	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>32 377</b>	<b>11 312</b>	<b>34,9%</b>	<b>6 836</b>	<b>21,1%</b>	<b>18 148</b>	<b>56,1%</b>	<b>14 111</b>	<b>50,1%</b>	<b>(51,6%)</b>	
Planning and Development	1 102	-	-	582	52,8%	582	52,8%	228	61,0%	158,0%	
Road Transport	31 275	11 312	36,2%	6 255	20,0%	17 567	56,2%	13 883	50,0%	(54,9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>11 158</b>	<b>2 798</b>	<b>25,1%</b>	<b>4 395</b>	<b>39,4%</b>	<b>7 193</b>	<b>64,5%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
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%)	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>184 824</b>	<b>49 170</b>	<b>26,6%</b>	<b>34 153</b>	<b>18,5%</b>	<b>83 323</b>	<b>45,1%</b>	<b>27 292</b>	<b>15,0%</b>	<b>25,1%</b>	
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(115 915)</b>	<b>(48 663)</b>	<b>42.0%</b>	<b>(46 474)</b>	<b>40.1%</b>	<b>(95 138)</b>	<b>82.1%</b>	<b>(24 471)</b>	<b>58.4%</b>	<b>89.9%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>68 909</b>	<b>506</b>	<b>.7%</b>	<b>(12 321)</b>	<b>(17.9%)</b>	<b>(11 815)</b>	<b>(17.1%)</b>	<b>2 821</b>	<b>(17.2%)</b>	<b>(536.7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(52 068)</b>	<b>(18 187)</b>	<b>34.9%</b>	<b>(15 088)</b>	<b>29.0%</b>	<b>(33 276)</b>	<b>63.9%</b>	<b>(8 484)</b>	<b>17.3%</b>	<b>77.8%</b>
Capital assets	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(33 276)	63.9%	(8 484)	17.3%	77.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(52 068)</b>	<b>(18 187)</b>	<b>34.9%</b>	<b>(15 088)</b>	<b>29.0%</b>	<b>(33 276)</b>	<b>63.9%</b>	<b>(8 484)</b>	<b>18.5%</b>	<b>77.8%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>16 840</b>	<b>(17 681)</b>	<b>(105.0%)</b>	<b>(27 409)</b>	<b>(162.8%)</b>	<b>(45 090)</b>	<b>(267.8%)</b>	<b>(5 663)</b>	<b>(46.9%)</b>	<b>384.0%</b>
Cash/cash equivalents at the year begin:	47 444	-	-	(17 681)	(37.3%)	(45 090)	(267.8%)	(20 976)	(46.9%)	(15.7%)
Cash/cash equivalents at the year end:	<b>64 284</b>	<b>(17 681)</b>	<b>(27.5%)</b>	<b>(45 090)</b>	<b>(70.1%)</b>	<b>(45 090)</b>	<b>(70.1%)</b>	<b>(26 639)</b>	<b>(46.9%)</b>	<b>69.3%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-
<b>Total By Income Source</b>	<b>8 771</b>	<b>10.0%</b>	<b>2 772</b>	<b>3.2%</b>	<b>3 017</b>	<b>3.4%</b>	<b>73 373</b>	<b>83.4%</b>	<b>87 933</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
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	7.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>8 771</b>	<b>10.0%</b>	<b>2 772</b>	<b>3.2%</b>	<b>3 017</b>	<b>3.4%</b>	<b>73 373</b>	<b>83.4%</b>	<b>87 933</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4 651</b>	<b>22.6%</b>	<b>69</b>	<b>.3%</b>	<b>38</b>	<b>.2%</b>	<b>15 838</b>	<b>76.9%</b>	<b>20 597</b>	<b>100.0%</b>

#### 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 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>322 008</b>	<b>87 701</b>	<b>27,2%</b>	<b>97 782</b>	<b>30,4%</b>	<b>185 483</b>	<b>57,6%</b>	<b>114 360</b>	<b>78,0%</b>	<b>(14,5%)</b>	
<b>Exchange Revenue</b>											
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%)	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>290 497</b>	<b>38 753</b>	<b>13,3%</b>	<b>82 554</b>	<b>28,4%</b>	<b>121 307</b>	<b>41,8%</b>	<b>30 740</b>	<b>30,4%</b>	<b>168,6%</b>	
Employment related costs	126 195	31 735	25,1%	31 909	25,3%	63 644	50,4%	23 562	40,7%	36,4%	
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	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>31 511</b>	<b>48 948</b>	<b>-</b>	<b>15 228</b>	<b>-</b>	<b>64 176</b>	<b>-</b>	<b>83 620</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>120 833</b>	<b>58 795</b>	<b>-</b>	<b>29 819</b>	<b>-</b>	<b>88 614</b>	<b>-</b>	<b>110 239</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>120 833</b>	<b>58 795</b>	<b>-</b>	<b>29 819</b>	<b>-</b>	<b>88 614</b>	<b>-</b>	<b>110 239</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>120 833</b>	<b>58 795</b>	<b>-</b>	<b>29 819</b>	<b>-</b>	<b>88 614</b>	<b>-</b>	<b>110 239</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>120 833</b>	<b>58 795</b>	<b>-</b>	<b>29 819</b>	<b>-</b>	<b>88 614</b>	<b>-</b>	<b>110 239</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>92 122</b>	<b>11 138</b>	<b>12,1%</b>	<b>23 762</b>	<b>25,8%</b>	<b>34 900</b>	<b>37,9%</b>	<b>23 945</b>	<b>(1 147,2%)</b>	<b>(,8%)</b>	
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	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%	
<b>Capital Expenditure Functional</b>	<b>92 122</b>	<b>11 138</b>	<b>12,1%</b>	<b>23 762</b>	<b>25,8%</b>	<b>34 900</b>	<b>37,9%</b>	<b>23 945</b>	<b>(1 147,2%)</b>	<b>(,8%)</b>	
<b>Municipal governance and administration</b>	<b>2 800</b>	<b>1 076</b>	<b>38,4%</b>	<b>316</b>	<b>11,3%</b>	<b>1 391</b>	<b>49,7%</b>	<b>-</b>	<b>(3 897,9%)</b>	<b>(100,0%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	2 800	1 076	38,4%	316	11,3%	1 391	49,7%	-	(5 421,1%)	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>66 382</b>	<b>9 588</b>	<b>14,4%</b>	<b>17 049</b>	<b>25,7%</b>	<b>26 637</b>	<b>40,1%</b>	<b>23 418</b>	<b>(890,6%)</b>	<b>(27,2%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>22 940</b>	<b>474</b>	<b>2,1%</b>	<b>6 398</b>	<b>27,9%</b>	<b>6 872</b>	<b>30,0%</b>	<b>528</b>	<b>(1 134,6%)</b>	<b>1 112,7%</b>	
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%)	-	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>361 751</b>	<b>106 007</b>	<b>29,3%</b>	<b>107 312</b>	<b>29,7%</b>	<b>213 319</b>	<b>59,0%</b>	<b>23 425</b>	<b>(1,5%)</b>	<b>358,1%</b>	
Property rates	31 710	3 809	12,0%	3 597	11,3%	7 405	23,4%	3 637	36,3%	(1,1%)	
Service charges	76 996	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(261 511)</b>	-	-	-	-	-	-	-	<b>(4,5%)</b>	-
Suppliers and employees	(259 511)	-	-	-	-	-	-	-	(4,6%)	-
Finance charges	(2 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>100 240</b>	<b>106 007</b>	<b>105,8%</b>	<b>107 312</b>	<b>107,1%</b>	<b>213 319</b>	<b>212,8%</b>	<b>23 425</b>	<b>9,6%</b>	<b>358,1%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(99 874)</b>	-	-	-	-	-	-	-	-	-
Capital assets	(99 874)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(99 874)</b>	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>366</b>	<b>106 007</b>	<b>28 953,9%</b>	<b>107 312</b>	<b>29 310,2%</b>	<b>213 319</b>	<b>58 264,1%</b>	<b>23 425</b>	<b>(101,1%)</b>	<b>358,1%</b>
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 to Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Debtors Age Analysis By Income Source</b>															
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	2,2%	-	-	-	-	-
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)	(1,1%)	(5)	-	18 438	100,2%	18 408	6,8%	-	-	-	-	-
<b>Total By Income Source</b>	<b>8 348</b>	<b>3,1%</b>	<b>6 452</b>	<b>2,4%</b>	<b>5 144</b>	<b>1,9%</b>	<b>251 697</b>	<b>92,7%</b>	<b>271 641</b>	<b>100,0%</b>	-	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>															
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%	1 952	,7%	-	-	-	-	-
<b>Total By Customer Group</b>	<b>8 348</b>	<b>3,1%</b>	<b>6 452</b>	<b>2,4%</b>	<b>5 144</b>	<b>1,9%</b>	<b>251 697</b>	<b>92,7%</b>	<b>271 641</b>	<b>100,0%</b>	-	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
<b>Creditor Age Analysis</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>7 697</b>	<b>7,4%</b>	<b>609</b>	<b>,6%</b>	<b>1 051</b>	<b>1,0%</b>	<b>95 037</b>	<b>91,0%</b>	<b>104 394</b>	<b>100,0%</b>	

#### Contact Details

Municipal Manager	Dr Zamuxolo Shasha	043 683 5000
Chief Financial Officer	Mrs Buyswa 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 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	213 773	72 292	33,8%	48 758	22,8%	121 050	56,6%	52 399	68,5%	(6,9%)
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 731	639	36,9%	488	27,1%	1 107	64,0%	355	63,7%	31,7%
Agency services	5 186	11	0,2%	8	0,2%	19	0,4%	9	0,4%	(13,9%)
Interest	636	126	19,9%	104	16,3%	230	36,2%	119	37,2%	(12,7%)
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%)
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	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	0,3%	(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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1 241	20 816	-	(8 428)	-	12 388	-	(13 931)	-	-
Transfers and subsidies - capital (monetary allocations)	46 670	15 839	32,5%	15 404	31,7%	31 243	64,2%	13 611	53,1%	13,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	49 911	36 655	-	6 977	-	43 632	-	(320)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	49 911	36 655	-	6 977	-	43 632	-	(320)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	49 911	36 655	-	6 977	-	43 632	-	(320)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	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 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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	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%)
<b>Capital Expenditure Functional</b>	49 637	12 704	25,6%	10 806	21,8%	23 510	47,4%	12 908	1 583,1%	(16,3%)
<b>Municipal governance and administration</b>	12 670	919	7,3%	-	-	919	7,3%	48	8 961,3%	(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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	4 656	3 078	66,1%	34	0,7%	3 112	66,8%	4 114	143,9%	(99,2%)
Energy sources	4 228	3 078	72,8%	34	0,8%	3 112	73,6%	4 021	134,2%	(99,2%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	428	-	-	-	-	-	-	93	673,1%	(100,0%)
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	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	46 670	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(201 184)</b>	<b>(66 910)</b>	<b>33.3%</b>	<b>(76 192)</b>	<b>37.9%</b>	<b>(143 102)</b>	<b>71.1%</b>	<b>(58 306)</b>	<b>494.7%</b>	<b>30.7%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>42 661</b>	<b>(12 559)</b>	<b>(29.4%)</b>	<b>(55 057)</b>	<b>(129.1%)</b>	<b>(67 616)</b>	<b>(158.5%)</b>	<b>(33 327)</b>	<b>(3 851.9%)</b>	<b>65.2%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>5 339</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(57 083)</b>	-	-	-	-	-	-	-	-	-
Capital assets	(57 083)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(51 744)</b>	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(9 083)</b>	<b>(12 559)</b>	<b>138.3%</b>	<b>(55 057)</b>	<b>606.1%</b>	<b>(67 616)</b>	<b>744.4%</b>	<b>(33 327)</b>	<b>5 187.7%</b>	<b>65.2%</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-	-	-
<b>Total By Income Source</b>	<b>1 004</b>	<b>2.6%</b>	<b>678</b>	<b>1.8%</b>	<b>639</b>	<b>1.7%</b>	<b>36 346</b>	<b>94.0%</b>	<b>38 668</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 004</b>	<b>2.6%</b>	<b>678</b>	<b>1.8%</b>	<b>639</b>	<b>1.7%</b>	<b>36 346</b>	<b>94.0%</b>	<b>38 668</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(381)</b>	<b>(38.2%)</b>	<b>880</b>	<b>88.3%</b>	<b>497</b>	<b>49.9%</b>	-	-	<b>996</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Ntoda Mganga	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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>511 667</b>	<b>212 711</b>	<b>41,6%</b>	<b>247 365</b>	<b>48,3%</b>	<b>460 076</b>	<b>89,9%</b>	<b>111 839</b>	<b>57,2%</b>	<b>121,2%</b>
<b>Exchange Revenue</b>										
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%)
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>503 020</b>	<b>118 531</b>	<b>23,6%</b>	<b>118 077</b>	<b>23,5%</b>	<b>236 608</b>	<b>47,0%</b>	<b>142 502</b>	<b>70,0%</b>	<b>(17,1%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>8 647</b>	<b>94 180</b>	<b>-</b>	<b>129 288</b>	<b>-</b>	<b>223 468</b>	<b>-</b>	<b>(30 663)</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>84 884</b>	<b>114 282</b>	<b>-</b>	<b>166 385</b>	<b>-</b>	<b>280 667</b>	<b>-</b>	<b>(1 404)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>84 884</b>	<b>114 282</b>	<b>-</b>	<b>166 385</b>	<b>-</b>	<b>280 667</b>	<b>-</b>	<b>(1 404)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>84 884</b>	<b>114 282</b>	<b>-</b>	<b>166 385</b>	<b>-</b>	<b>280 667</b>	<b>-</b>	<b>(1 404)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>84 884</b>	<b>114 282</b>	<b>-</b>	<b>166 385</b>	<b>-</b>	<b>280 667</b>	<b>-</b>	<b>(1 404)</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>72 155</b>	<b>28 821</b>	<b>39,9%</b>	<b>18 645</b>	<b>25,8%</b>	<b>47 466</b>	<b>65,8%</b>	<b>14 312</b>	<b>60,2%</b>	<b>30,3%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>63 572</b>	<b>28 631</b>	<b>45,0%</b>	<b>18 485</b>	<b>29,1%</b>	<b>47 117</b>	<b>74,1%</b>	<b>14 241</b>	<b>67,3%</b>	<b>29,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 583	190	2,2%	159	1,9%	349	4,1%	71	1,4%	125,6%
<b>Capital Expenditure Functional</b>	<b>72 624</b>	<b>28 831</b>	<b>39,7%</b>	<b>19 089</b>	<b>26,3%</b>	<b>47 920</b>	<b>66,0%</b>	<b>14 312</b>	<b>60,3%</b>	<b>33,4%</b>
<b>Municipal governance and administration</b>	<b>870</b>	<b>12</b>	<b>1,3%</b>	<b>536</b>	<b>61,6%</b>	<b>547</b>	<b>62,9%</b>	<b>71</b>	<b>15,1%</b>	<b>657,7%</b>
Executive and Council	870	-	-	-	-	-	-	-	-	-
Finance and administration	-	12	1,3%	536	61,6%	547	62,9%	71	15,1%	657,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 574</b>	<b>-</b>	<b>-</b>	<b>68</b>	<b>1,2%</b>	<b>68</b>	<b>1,2%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	43	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 174	-	-	68	5,8%	68	5,8%	-	-	(100,0%)
Public Safety	4 357	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>66 181</b>	<b>28 819</b>	<b>43,5%</b>	<b>18 485</b>	<b>27,9%</b>	<b>47 305</b>	<b>71,5%</b>	<b>14 241</b>	<b>64,4%</b>	<b>29,8%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,0%</b>	<b>-</b>
Energy sources	-	-	-	-	-	-	-	-	100,0%	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>549 881</b>	<b>116 705</b>	<b>21,2%</b>	<b>67 507</b>	<b>12,3%</b>	<b>184 212</b>	<b>33,5%</b>	<b>32 860</b>	<b>12,2%</b>	<b>105,4%</b>
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%	2 338	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(450 681)</b>	<b>(96 245)</b>	<b>21,4%</b>	<b>(127 866)</b>	<b>28,4%</b>	<b>(224 111)</b>	<b>49,7%</b>	<b>(89 253)</b>	<b>51,3%</b>	<b>43,3%</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>99 201</b>	<b>20 460</b>	<b>20,6%</b>	<b>(60 359)</b>	<b>(60,8%)</b>	<b>(39 899)</b>	<b>(40,2%)</b>	<b>(56 393)</b>	<b>(215,7%)</b>	<b>7,0%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(82 978)</b>			<b>14</b>		<b>14</b>				<b>(100,0%)</b>
Capital assets	(82 978)			14		14				(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(82 978)</b>			<b>14</b>		<b>14</b>				<b>(100,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>16 222</b>	<b>20 460</b>	<b>126,1%</b>	<b>(60 345)</b>	<b>(372,0%)</b>	<b>(39 884)</b>	<b>(245,9%)</b>	<b>(56 393)</b>	<b>(635,9%)</b>	<b>7,0%</b>
Cash/cash equivalents at the year begin:	-	-	-	20 460	-	-	-	(108 245)	369,4%	(118,9%)
Cash/cash equivalents at the year end:	<b>16 222</b>	<b>20 460</b>	<b>126,1%</b>	<b>(39 884)</b>	<b>(245,9%)</b>	<b>(39 884)</b>	<b>(245,9%)</b>	<b>(164 638)</b>	<b>(518,0%)</b>	<b>(75,8%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-	-	-
<b>Total By Income Source</b>	<b>19 974</b>	<b>1,9%</b>	<b>16 626</b>	<b>1,6%</b>	<b>19 800</b>	<b>1,9%</b>	<b>983 355</b>	<b>94,6%</b>	<b>1 039 756</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>19 974</b>	<b>1,9%</b>	<b>16 626</b>	<b>1,6%</b>	<b>19 800</b>	<b>1,9%</b>	<b>983 355</b>	<b>94,6%</b>	<b>1 039 756</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>5 314</b>	<b>1,4%</b>	<b>11 430</b>	<b>3,0%</b>	<b>(1 020)</b>	<b>(,3%)</b>	<b>371 043</b>	<b>95,9%</b>	<b>386 767</b>	<b>100,0%</b>

#### Contact Details

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

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		
<b>Operating Revenue and Expenditure</b>	<b>2 007 874</b>	<b>755 392</b>	<b>37,6%</b>	<b>661 870</b>	<b>33,0%</b>	<b>1 417 262</b>	<b>70,6%</b>	<b>639 310</b>	<b>67,4%</b>	<b>3,5%</b>	
<b>Operating Revenue</b>											
<b>Exchange Revenue</b>											
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%)	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>2 149 424</b>	<b>404 585</b>	<b>18,8%</b>	<b>130 360</b>	<b>6,1%</b>	<b>534 945</b>	<b>24,9%</b>	<b>328 949</b>	<b>29,8%</b>	<b>(60,4%)</b>	
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%	206	41,5%	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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(141 550)</b>	<b>350 807</b>	<b>-</b>	<b>531 509</b>	<b>-</b>	<b>882 317</b>	<b>-</b>	<b>310 361</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>533 155</b>	<b>524 211</b>	<b>-</b>	<b>753 673</b>	<b>-</b>	<b>1 277 884</b>	<b>-</b>	<b>528 891</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>533 155</b>	<b>524 211</b>	<b>-</b>	<b>753 673</b>	<b>-</b>	<b>1 277 884</b>	<b>-</b>	<b>528 891</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>533 155</b>	<b>524 211</b>	<b>-</b>	<b>753 673</b>	<b>-</b>	<b>1 277 884</b>	<b>-</b>	<b>528 891</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>533 155</b>	<b>524 211</b>	<b>-</b>	<b>753 673</b>	<b>-</b>	<b>1 277 884</b>	<b>-</b>	<b>528 891</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

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		
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>533 155</b>	<b>102 504</b>	<b>19,2%</b>	<b>165 339</b>	<b>31,0%</b>	<b>267 842</b>	<b>50,2%</b>	<b>121 040</b>	<b>52,4%</b>	<b>36,6%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>475 881</b>	<b>103 436</b>	<b>21,7%</b>	<b>155 145</b>	<b>32,6%</b>	<b>258 581</b>	<b>54,3%</b>	<b>121 040</b>	<b>52,4%</b>	<b>28,2%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	57 274	(932)	(1,6%)	10 194	17,8%	9 262	16,2%	-	-	(100,0%)	
<b>Capital Expenditure Functional</b>	<b>533 155</b>	<b>102 504</b>	<b>19,2%</b>	<b>165 339</b>	<b>31,0%</b>	<b>267 842</b>	<b>50,2%</b>	<b>130 680</b>	<b>49,9%</b>	<b>26,5%</b>	
<b>Municipal governance and administration</b>	<b>6 796</b>	<b>(914)</b>	<b>(13,4%)</b>	<b>621</b>	<b>9,1%</b>	<b>(293)</b>	<b>(4,3%)</b>	<b>3 671</b>	<b>31,0%</b>	<b>(83,1%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 863</b>	<b>59,4%</b>	<b>(100,0%)</b>	
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%)	
<b>Economic and Environmental Services</b>	<b>4 090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>28,3%</b>	<b>(100,0%)</b>	
Planning and Development	4 030	-	-	-	-	-	-	88	28,3%	(100,0%)	
Road Transport	60	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>521 539</b>	<b>103 417</b>	<b>19,8%</b>	<b>164 718</b>	<b>31,6%</b>	<b>268 135</b>	<b>51,4%</b>	<b>121 059</b>	<b>51,4%</b>	<b>36,1%</b>	
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**

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		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>2 273 651</b>	<b>(307 861)</b>	<b>(13,5%)</b>	<b>(392 904)</b>	<b>(17,3%)</b>	<b>(700 765)</b>	<b>(30,8%)</b>	<b>2 668 495</b>	<b>165,0%</b>	<b>(114,7%)</b>	
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%	26 539	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 803 647)</b>	<b>(480 445)</b>	<b>26.6%</b>	<b>(449 466)</b>	<b>24.9%</b>	<b>(929 910)</b>	<b>51.6%</b>	<b>(638 418)</b>	<b>85.0%</b>	<b>(29.6%)</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>470 004</b>	<b>(788 306)</b>	<b>(167.7%)</b>	<b>(842 370)</b>	<b>(179.2%)</b>	<b>(1 630 676)</b>	<b>(346.9%)</b>	<b>2 030 077</b>	<b>357.5%</b>	<b>(141.5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(603 106)</b>	<b>278 693</b>	<b>(46.2%)</b>	<b>90 863</b>	<b>(15.1%)</b>	<b>369 556</b>	<b>(61.3%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Capital assets	(603 106)	278 693	(46.2%)	90 863	(15.1%)	369 556	(61.3%)	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(603 106)</b>	<b>278 693</b>	<b>(46.2%)</b>	<b>90 863</b>	<b>(15.1%)</b>	<b>369 556</b>	<b>(61.3%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(133 102)</b>	<b>(509 613)</b>	<b>382.9%</b>	<b>(751 507)</b>	<b>564.6%</b>	<b>(1 261 120)</b>	<b>947.5%</b>	<b>2 030 077</b>	<b>1 535.7%</b>	<b>(137.0%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>107 159</b>	<b>3.7%</b>	<b>143 741</b>	<b>5.0%</b>	<b>110 643</b>	<b>3.8%</b>	<b>2 519 059</b>	<b>87.4%</b>	<b>2 880 601</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	21 573	9.6%	50 221	22.3%	24 912	11.0%	128 753	57.1%	225 458	7.8%	-	-	-	-
Commercial	12 457	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%	-	-	-	-
<b>Total By Customer Group</b>	<b>107 159</b>	<b>3.7%</b>	<b>143 741</b>	<b>5.0%</b>	<b>110 643</b>	<b>3.8%</b>	<b>2 519 059</b>	<b>87.4%</b>	<b>2 880 601</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13 376</b>	<b>3.2%</b>	<b>19 897</b>	<b>4.7%</b>	<b>22 823</b>	<b>5.4%</b>	<b>365 384</b>	<b>86.7%</b>	<b>421 480</b>	<b>100.0%</b>

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	503 625	145 780	28,9%	60 899	12,1%	206 680	41,0%	47 278	52,2%	28,8%
<b>Exchange Revenue</b>										
Service charges - Electricity	212 027	44 795	21,1%	40 741	19,2%	85 536	40,3%	34 610	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%)
<b>Non-Exchange Revenue</b>										
Property rates	78 361	55 830	71,2%	(100)	(,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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	42 629	31 124	-	(39 770)	-	(8 646)	-	(78 278)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	42 629	31 124	-	(39 770)	-	(8 646)	-	(78 278)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	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	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%)
<b>Capital Expenditure Functional</b>	31 734	45 825	144,4%	10 714	33,8%	56 539	178,2%	23 969	355,6%	(55,3%)
<b>Municipal governance and administration</b>	-	93	-	613	-	706	-	355	-	72,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	93	-	613	-	706	-	355	-	72,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	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	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	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%	6 235	12,0%	13 568	25,9%	7 335	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(400 336)</b>	<b>(99 007)</b>	<b>24,7%</b>	<b>(87 534)</b>	<b>21,9%</b>	<b>(186 542)</b>	<b>46,6%</b>	<b>(82 237)</b>	<b>41,7%</b>	<b>6,4%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>73 999</b>	<b>30 908</b>	<b>41,8%</b>	<b>(17 741)</b>	<b>(24,0%)</b>	<b>13 166</b>	<b>17,8%</b>	<b>46 823</b>	<b>155,8%</b>	<b>(137,9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>12 575</b>	<b>19</b>	<b>,1%</b>	<b>76</b>	<b>,6%</b>	<b>94</b>	<b>,7%</b>	<b>2</b>	<b>,1%</b>	<b>4 890,8%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(31 734)</b>	<b>(7 398)</b>	<b>23,3%</b>	<b>(7 611)</b>	<b>24,0%</b>	<b>(15 009)</b>	<b>47,3%</b>	<b>(8 770)</b>	<b>46,9%</b>	<b>(13,2%)</b>
Capital assets	(31 734)	(7 398)	23,3%	(7 611)	24,0%	(15 009)	47,3%	(8 770)	46,9%	(13,2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(19 159)</b>	<b>(7 379)</b>	<b>38,5%</b>	<b>(7 536)</b>	<b>39,3%</b>	<b>(14 915)</b>	<b>77,9%</b>	<b>(8 768)</b>	<b>73,6%</b>	<b>(14,1%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>54 841</b>	<b>23 528</b>	<b>42,9%</b>	<b>(25 277)</b>	<b>(46,1%)</b>	<b>(1 749)</b>	<b>(3,2%)</b>	<b>38 055</b>	<b>222,9%</b>	<b>(166,4%)</b>
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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>31 047</b>	<b>7,9%</b>	<b>8 926</b>	<b>2,3%</b>	<b>7 818</b>	<b>2,0%</b>	<b>345 082</b>	<b>87,8%</b>	<b>392 873</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>31 047</b>	<b>7,9%</b>	<b>8 926</b>	<b>2,3%</b>	<b>7 818</b>	<b>2,0%</b>	<b>345 082</b>	<b>87,8%</b>	<b>392 873</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(3 583)</b>	<b>(4%)</b>	<b>11 396</b>	<b>1,3%</b>	<b>(564)</b>	<b>(1%)</b>	<b>838 636</b>	<b>99,1%</b>	<b>845 885</b>	<b>100,0%</b>

#### 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 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	287 546	92 540	32,2%	80 476	28,0%	173 016	60,2%	78 024	63,2%	3,1%	
<b>Exchange Revenue</b>											
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%)	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(15 593)</b>	<b>16 898</b>	<b>-</b>	<b>5 160</b>	<b>-</b>	<b>22 058</b>	<b>-</b>	<b>(4 447)</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>108 211</b>	<b>29 348</b>	<b>-</b>	<b>50 923</b>	<b>-</b>	<b>80 271</b>	<b>-</b>	<b>19 373</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>108 211</b>	<b>29 348</b>	<b>-</b>	<b>50 923</b>	<b>-</b>	<b>80 271</b>	<b>-</b>	<b>19 373</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>108 211</b>	<b>29 348</b>	<b>-</b>	<b>50 923</b>	<b>-</b>	<b>80 271</b>	<b>-</b>	<b>19 373</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>108 211</b>	<b>29 348</b>	<b>-</b>	<b>50 923</b>	<b>-</b>	<b>80 271</b>	<b>-</b>	<b>19 373</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	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	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>125 195</b>	<b>11 482</b>	<b>9,2%</b>	<b>24 543</b>	<b>19,6%</b>	<b>36 025</b>	<b>28,8%</b>	<b>16 383</b>	<b>16,5%</b>	<b>49,8%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 243	599	11,4%	1 864	35,6%	2 463	47,0%	1 937	(78,0%)	(3,8%)	
<b>Capital Expenditure Functional</b>	<b>130 438</b>	<b>12 081</b>	<b>9,3%</b>	<b>27 530</b>	<b>21,1%</b>	<b>39 611</b>	<b>30,4%</b>	<b>18 320</b>	<b>12,3%</b>	<b>50,3%</b>	
<b>Municipal governance and administration</b>	<b>4 461</b>	<b>565</b>	<b>12,7%</b>	<b>1 640</b>	<b>36,8%</b>	<b>2 205</b>	<b>49,4%</b>	<b>1 118</b>	<b>(27,2%)</b>	<b>46,7%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>87</b>	<b>199</b>	<b>229,1%</b>	<b>-</b>	<b>-</b>	<b>199</b>	<b>229,1%</b>	<b>813</b>	<b>-</b>	<b>(100,0%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>106 920</b>	<b>10 005</b>	<b>9,4%</b>	<b>23 461</b>	<b>21,9%</b>	<b>33 466</b>	<b>31,3%</b>	<b>16 389</b>	<b>18,3%</b>	<b>43,2%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>18 970</b>	<b>1 312</b>	<b>6,9%</b>	<b>2 429</b>	<b>12,8%</b>	<b>3 741</b>	<b>19,7%</b>	<b>-</b>	<b>(60,2%)</b>	<b>(100,0%)</b>	
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 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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(245 715)</b>	<b>(22 381)</b>	<b>9,1%</b>	<b>(17 429)</b>	<b>7,1%</b>	<b>(39 810)</b>	<b>16,2%</b>	<b>(26 792)</b>	<b>44,6%</b>	<b>(34,9%)</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>125 172</b>	<b>22 958</b>	<b>18,3%</b>	<b>20 575</b>	<b>16,4%</b>	<b>43 533</b>	<b>34,8%</b>	<b>7 184</b>	<b>(272,4%)</b>	<b>186,4%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>5 750</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(150 004)</b>	-	-	-	-	-	-	-	-	-
Capital assets	(150 004)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(144 254)</b>	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(19 082)</b>	<b>22 958</b>	<b>(120,3%)</b>	<b>20 575</b>	<b>(107,8%)</b>	<b>43 533</b>	<b>(228,1%)</b>	<b>7 184</b>	<b>(1 853,9%)</b>	<b>186,4%</b>
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:	<b>47 009</b>	<b>22 954</b>	<b>48,8%</b>	<b>43 529</b>	<b>92,6%</b>	<b>43 529</b>	<b>92,6%</b>	<b>(257 980)</b>	<b>(328,5%)</b>	<b>(116,9%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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)	0,7%	(189)	99,3%	(190)	(2%)	-	-	-	-
<b>Total By Income Source</b>	<b>1 451</b>	<b>1,7%</b>	<b>1 370</b>	<b>1,6%</b>	<b>1 270</b>	<b>1,5%</b>	<b>80 326</b>	<b>95,2%</b>	<b>84 417</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 451</b>	<b>1,7%</b>	<b>1 370</b>	<b>1,6%</b>	<b>1 270</b>	<b>1,5%</b>	<b>80 326</b>	<b>95,2%</b>	<b>84 417</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	(45)	99,8%	-	-	-	-	(0)	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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(11 240)</b>	<b>45,6%</b>	<b>(2 023)</b>	<b>8,2%</b>	<b>(1 280)</b>	<b>5,2%</b>	<b>(10 097)</b>	<b>41,0%</b>	<b>(24 640)</b>	<b>100,0%</b>

#### 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**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	247 172	99 464	40,2%	71 952	29,1%	171 415	69,4%	77 478	78,3%	(7,1%)	
<b>Exchange Revenue</b>											
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%	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	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	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(29 778)</b>	<b>35 464</b>	<b>-</b>	<b>(5 897)</b>	<b>-</b>	<b>29 568</b>	<b>-</b>	<b>6 799</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>90 435</b>	<b>46 910</b>	<b>-</b>	<b>48 499</b>	<b>-</b>	<b>95 409</b>	<b>-</b>	<b>48 699</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>90 435</b>	<b>46 910</b>	<b>-</b>	<b>48 499</b>	<b>-</b>	<b>95 409</b>	<b>-</b>	<b>48 699</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>90 435</b>	<b>46 910</b>	<b>-</b>	<b>48 499</b>	<b>-</b>	<b>95 409</b>	<b>-</b>	<b>48 699</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>90 435</b>	<b>46 910</b>	<b>-</b>	<b>48 499</b>	<b>-</b>	<b>95 409</b>	<b>-</b>	<b>48 699</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	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	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>161 948</b>	<b>17 826</b>	<b>11,0%</b>	<b>40 564</b>	<b>25,0%</b>	<b>58 390</b>	<b>36,1%</b>	<b>48 541</b>	<b>79,9%</b>	<b>(16,4%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	12 669	1 046	8,3%	1 651	13,0%	2 697	21,3%	827	52,9%	99,7%	
<b>Capital Expenditure Functional</b>	<b>174 617</b>	<b>18 872</b>	<b>10,8%</b>	<b>42 214</b>	<b>24,2%</b>	<b>61 086</b>	<b>35,0%</b>	<b>49 368</b>	<b>78,0%</b>	<b>(14,5%)</b>	
<b>Municipal governance and administration</b>	<b>2 228</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208</b>	<b>8,9%</b>	<b>(100,0%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	2 228	-	-	-	-	-	-	208	9,2%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community and Social Services	0	-	-	-	-	-	-	-	-	-	
Sport And Recreation	0	-	-	-	-	-	-	-	-	-	
Public Safety	110	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>142 357</b>	<b>12 801</b>	<b>9,0%</b>	<b>33 434</b>	<b>23,5%</b>	<b>46 235</b>	<b>32,5%</b>	<b>30 390</b>	<b>94,2%</b>	<b>10,0%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>29 922</b>	<b>6 071</b>	<b>20,3%</b>	<b>8 780</b>	<b>29,3%</b>	<b>14 852</b>	<b>49,6%</b>	<b>18 769</b>	<b>54,4%</b>	<b>(53,2%)</b>	
Energy sources	29 602	6 071	20,5%	8 521	28,8%	14 992	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	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(211 981)</b>	<b>(49 553)</b>	<b>23.4%</b>	<b>(56 098)</b>	<b>26.5%</b>	<b>(105 652)</b>	<b>49.8%</b>	<b>(52 180)</b>	<b>52.9%</b>	<b>7.5%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>61 711</b>	<b>(49 553)</b>	<b>(80.3%)</b>	<b>(56 098)</b>	<b>(90.9%)</b>	<b>(105 652)</b>	<b>(171.2%)</b>	<b>668 856</b>	<b>559.9%</b>	<b>(108.4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>0</b>									
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(59 757)</b>							<b>(951)</b>	<b>2.9%</b>	<b>(100.0%)</b>
Capital assets	(59 757)	-	-	-	-	-	-	(951)	2.9%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(59 757)</b>							<b>(951)</b>	<b>2.9%</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>1 954</b>	<b>(49 553)</b>	<b>(2 535.9%)</b>	<b>(56 098)</b>	<b>(2 870.9%)</b>	<b>(105 652)</b>	<b>(5 406.8%)</b>	<b>667 905</b>	<b>922.6%</b>	<b>(108.4%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-
<b>Total By Income Source</b>	<b>8 690</b>	<b>5.3%</b>	<b>3 764</b>	<b>2.3%</b>	<b>5 121</b>	<b>3.1%</b>	<b>146 022</b>	<b>89.3%</b>	<b>163 596</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>8 690</b>	<b>5.3%</b>	<b>3 764</b>	<b>2.3%</b>	<b>5 121</b>	<b>3.1%</b>	<b>146 022</b>	<b>89.3%</b>	<b>163 596</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8 922</b>	<b>100.0%</b>							<b>8 922</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Pumla OB Makoma	087 808 0905
Chief Financial Officer	Mrs Bussiwwe 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 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>253 534</b>	<b>94 231</b>	<b>37,2%</b>	<b>68 325</b>	<b>26,9%</b>	<b>162 556</b>	<b>64,1%</b>	<b>79 935</b>	<b>78,7%</b>	<b>(14,5%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	1 193	322	27,0%	322	27,0%	643	53,9%	307	62,6%	4,8%	
Agency services	843	291	34,5%	57	6,8%	348	41,3%	72	38,2%	(21,3%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	353	103	29,2%	106	29,9%	209	59,1%	93	(39,0%)	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%	-	
<b>Non-Exchange Revenue</b>											
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%	(1,1%)	
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>269 517</b>	<b>57 385</b>	<b>21,3%</b>	<b>52 352</b>	<b>19,4%</b>	<b>109 737</b>	<b>40,7%</b>	<b>59 125</b>	<b>44,7%</b>	<b>(11,5%)</b>	
Employer 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	46 531	-	-	-	-	-	-	-	(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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(15 983)</b>	<b>36 846</b>	<b>-</b>	<b>15 973</b>	<b>-</b>	<b>52 819</b>	<b>-</b>	<b>20 810</b>	<b>-</b>	<b>-</b>	
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%)	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>106 991</b>	<b>88 086</b>	<b>-</b>	<b>42 743</b>	<b>-</b>	<b>130 829</b>	<b>-</b>	<b>65 911</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>106 991</b>	<b>88 086</b>	<b>-</b>	<b>42 743</b>	<b>-</b>	<b>130 829</b>	<b>-</b>	<b>65 911</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>106 991</b>	<b>88 086</b>	<b>-</b>	<b>42 743</b>	<b>-</b>	<b>130 829</b>	<b>-</b>	<b>65 911</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>106 991</b>	<b>88 086</b>	<b>-</b>	<b>42 743</b>	<b>-</b>	<b>130 829</b>	<b>-</b>	<b>65 911</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>126 403</b>	<b>41 931</b>	<b>33,2%</b>	<b>30 642</b>	<b>24,2%</b>	<b>72 572</b>	<b>57,4%</b>	<b>49 849</b>	<b>(7,8%)</b>	<b>(38,5%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>106 934</b>	<b>13 821</b>	<b>12,9%</b>	<b>23 777</b>	<b>22,2%</b>	<b>37 598</b>	<b>35,2%</b>	<b>35 808</b>	<b>(46,2%)</b>	<b>(33,6%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	19 470	28 109	144,4%	6 865	35,3%	34 974	179,6%	14 041	350,2%	(51,1%)	
<b>Capital Expenditure Functional</b>	<b>126 403</b>	<b>41 931</b>	<b>33,2%</b>	<b>30 642</b>	<b>24,2%</b>	<b>72 572</b>	<b>57,4%</b>	<b>49 849</b>	<b>(9,0%)</b>	<b>(38,5%)</b>	
<b>Municipal governance and administration</b>	<b>19 470</b>	<b>16 463</b>	<b>84,6%</b>	<b>1 654</b>	<b>8,5%</b>	<b>18 117</b>	<b>93,1%</b>	<b>1 046</b>	<b>413,6%</b>	<b>58,1%</b>	
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	-	-	-	-	
<b>Community and Public Safety</b>	<b>34 203</b>	<b>4 090</b>	<b>12,0%</b>	<b>-</b>	<b>-</b>	<b>4 090</b>	<b>12,0%</b>	<b>2 697</b>	<b>10,5%</b>	<b>(100,0%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>55 202</b>	<b>10 943</b>	<b>19,8%</b>	<b>22 860</b>	<b>41,4%</b>	<b>33 803</b>	<b>61,2%</b>	<b>39 496</b>	<b>(21,5%)</b>	<b>(42,1%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>17 529</b>	<b>10 435</b>	<b>59,5%</b>	<b>6 128</b>	<b>35,0%</b>	<b>16 564</b>	<b>94,5%</b>	<b>6 610</b>	<b>(29,8%)</b>	<b>(7,3%)</b>	
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)	-	-	-	-	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>397 153</b>	<b>250 514</b>	<b>63,1%</b>	<b>181 964</b>	<b>45,8%</b>	<b>432 478</b>	<b>108,9%</b>	<b>222 709</b>	<b>87,4%</b>	<b>(18,3%)</b>	
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(231 016)</b>	<b>(58 807)</b>	<b>25.5%</b>	<b>(55 051)</b>	<b>23.8%</b>	<b>(113 858)</b>	<b>49.3%</b>	<b>(57 980)</b>	<b>44.5%</b>	<b>(5.1%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>166 137</b>	<b>191 707</b>	<b>115.4%</b>	<b>126 913</b>	<b>76.4%</b>	<b>318 620</b>	<b>191.8%</b>	<b>164 729</b>	<b>138.0%</b>	<b>(23.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>632</b>	<b>48</b>	<b>7.6%</b>	<b>-</b>	<b>-</b>	<b>48</b>	<b>7.6%</b>	<b>-</b>	<b>164.0%</b>	<b>-</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(145 364)</b>	<b>(52 856)</b>	<b>36.4%</b>	<b>(33 310)</b>	<b>22.9%</b>	<b>(86 166)</b>	<b>59.3%</b>	<b>(49 533)</b>	<b>42.6%</b>	<b>(32.8%)</b>
Capital assets	(145 364)	(52 856)	36.4%	(33 310)	22.9%	(86 166)	59.3%	(49 533)	42.6%	(32.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(144 732)</b>	<b>(52 808)</b>	<b>36.5%</b>	<b>(33 310)</b>	<b>23.0%</b>	<b>(86 118)</b>	<b>59.5%</b>	<b>(49 533)</b>	<b>42.5%</b>	<b>(32.8%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>21 405</b>	<b>138 899</b>	<b>648.9%</b>	<b>93 603</b>	<b>437.3%</b>	<b>232 502</b>	<b>1 086.2%</b>	<b>115 196</b>	<b>18 653.7%</b>	<b>(18.7%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>609</b>	<b>1.5%</b>	<b>252</b>	<b>.6%</b>	<b>5 650</b>	<b>14.3%</b>	<b>32 946</b>	<b>83.5%</b>	<b>39 457</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>609</b>	<b>1.5%</b>	<b>252</b>	<b>.6%</b>	<b>5 650</b>	<b>14.3%</b>	<b>32 946</b>	<b>83.5%</b>	<b>39 457</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 504</b>	<b>39.7%</b>	<b>3 799</b>	<b>60.3%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 303</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Khalutshelo 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>166 453</b>	<b>103 553</b>	<b>62,2%</b>	<b>47 533</b>	<b>28,6%</b>	<b>151 086</b>	<b>90,8%</b>	<b>45 083</b>	<b>69,6%</b>	<b>5,4%</b>	
<b>Exchange Revenue</b>											
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%	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>164 035</b>	<b>43 138</b>	<b>26,3%</b>	<b>33 357</b>	<b>20,3%</b>	<b>76 496</b>	<b>46,6%</b>	<b>34 513</b>	<b>43,1%</b>	<b>(3,3%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>2 419</b>	<b>60 415</b>	<b>-</b>	<b>14 176</b>	<b>-</b>	<b>74 590</b>	<b>-</b>	<b>10 570</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>72 162</b>	<b>67 806</b>	<b>-</b>	<b>42 753</b>	<b>-</b>	<b>110 559</b>	<b>-</b>	<b>44 283</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>72 162</b>	<b>67 806</b>	<b>-</b>	<b>42 753</b>	<b>-</b>	<b>110 559</b>	<b>-</b>	<b>44 283</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>72 162</b>	<b>67 806</b>	<b>-</b>	<b>42 753</b>	<b>-</b>	<b>110 559</b>	<b>-</b>	<b>44 283</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>72 162</b>	<b>67 806</b>	<b>-</b>	<b>42 753</b>	<b>-</b>	<b>110 559</b>	<b>-</b>	<b>44 283</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>75 544</b>	<b>97 716</b>	<b>129,3%</b>	<b>29 559</b>	<b>39,1%</b>	<b>127 275</b>	<b>168,5%</b>	<b>28 935</b>	<b>50,8%</b>	<b>2,2%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>69 744</b>	<b>97 644</b>	<b>140,0%</b>	<b>29 004</b>	<b>41,6%</b>	<b>126 648</b>	<b>181,6%</b>	<b>28 908</b>	<b>52,5%</b>	<b>,3%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 801	72	1,2%	555	9,6%	627	10,8%	26	1,6%	2 015,4%	
<b>Capital Expenditure Functional</b>	<b>75 544</b>	<b>97 716</b>	<b>129,3%</b>	<b>29 559</b>	<b>39,1%</b>	<b>127 275</b>	<b>168,5%</b>	<b>28 935</b>	<b>50,8%</b>	<b>2,2%</b>	
<b>Municipal governance and administration</b>	<b>759</b>	<b>72</b>	<b>9,5%</b>	<b>410</b>	<b>54,1%</b>	<b>482</b>	<b>63,5%</b>	<b>26</b>	<b>5,0%</b>	<b>1 462,8%</b>	
Executive and Council	759	-	-	410	54,1%	482	63,5%	26	5,0%	1 462,8%	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>6 460</b>	<b>10 409</b>	<b>161,1%</b>	<b>1 144</b>	<b>17,7%</b>	<b>11 553</b>	<b>178,8%</b>	<b>3 589</b>	<b>31,0%</b>	<b>(68,1%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>59 949</b>	<b>82 766</b>	<b>138,1%</b>	<b>23 827</b>	<b>39,7%</b>	<b>106 593</b>	<b>177,8%</b>	<b>23 679</b>	<b>56,6%</b>	<b>,6%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>8 376</b>	<b>4 469</b>	<b>53,4%</b>	<b>4 178</b>	<b>49,9%</b>	<b>8 647</b>	<b>103,2%</b>	<b>1 641</b>	<b>45,3%</b>	<b>154,6%</b>	
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	-	-	-	-	-	-	-	-	-	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>252 380</b>	<b>121 610</b>	<b>48,2%</b>	<b>53 577</b>	<b>21,2%</b>	<b>175 187</b>	<b>69,4%</b>	<b>8 475</b>	<b>4,0%</b>	<b>532,2%</b>	
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(161 870)</b>	<b>(51 988)</b>	<b>32,1%</b>	<b>(31 667)</b>	<b>19,6%</b>	<b>(83 655)</b>	<b>51,7%</b>	<b>(25 654)</b>	<b>31,2%</b>	<b>23,4%</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>90 510</b>	<b>69 623</b>	<b>76,9%</b>	<b>21 910</b>	<b>24,2%</b>	<b>91 532</b>	<b>101,1%</b>	<b>(17 179)</b>	<b>(40,8%)</b>	<b>(227,5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>10 000</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(86 876)</b>	<b>(8 520)</b>	<b>9,8%</b>	<b>(30 877)</b>	<b>35,5%</b>	<b>(39 397)</b>	<b>45,3%</b>	<b>(30)</b>	<b>,1%</b>	<b>102 221,2%</b>
Capital assets	(86 876)	(8 520)	9,8%	(30 877)	35,5%	(39 397)	45,3%	(30)	,1%	102 221,2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(76 876)</b>	<b>(8 520)</b>	<b>11,1%</b>	<b>(30 877)</b>	<b>40,2%</b>	<b>(39 397)</b>	<b>51,2%</b>	<b>(30)</b>	<b>,1%</b>	<b>102 221,2%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>13 000</b>	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13 000	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>13 000</b>	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>26 635</b>	<b>61 103</b>	<b>228,4%</b>	<b>(8 968)</b>	<b>(33,7%)</b>	<b>52 135</b>	<b>195,7%</b>	<b>(17 209)</b>	<b>(175,7%)</b>	<b>(47,9%)</b>
Cash/cash equivalents at the year begin:	21 000	55 415	263,9%	171 836	818,3%	55 415	263,9%	(15 579)	(175,7%)	(1 203,0%)
Cash/cash equivalents at the year end:	47 635	116 518	245,2%	162 868	341,9%	107 550	227,8%	(32 788)	(30,4%)	(150,7%)

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-
<b>Total By Income Source</b>	<b>6 823</b>	<b>3,1%</b>	<b>3 610</b>	<b>1,6%</b>	<b>3 232</b>	<b>1,5%</b>	<b>205 977</b>	<b>93,8%</b>	<b>219 642</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>6 823</b>	<b>3,1%</b>	<b>3 610</b>	<b>1,6%</b>	<b>3 232</b>	<b>1,5%</b>	<b>205 977</b>	<b>93,8%</b>	<b>219 642</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>100,0%</b>	<b>23</b>	<b>100,0%</b>

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 094 783</b>	<b>588 427</b>	<b>53,7%</b>	<b>219 272</b>	<b>20,0%</b>	<b>807 699</b>	<b>73,8%</b>	<b>250 900</b>	<b>63,5%</b>	<b>(12,6%)</b>
<b>Exchange Revenue</b>										
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%	761	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%)
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 088 723</b>	<b>328 446</b>	<b>30,2%</b>	<b>261 994</b>	<b>24,1%</b>	<b>590 441</b>	<b>54,2%</b>	<b>244 380</b>	<b>50,8%</b>	<b>7,2%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>6 060</b>	<b>259 981</b>	<b>-</b>	<b>(42 722)</b>	<b>-</b>	<b>217 259</b>	<b>-</b>	<b>6 520</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>123 213</b>	<b>278 112</b>	<b>-</b>	<b>(16 856)</b>	<b>-</b>	<b>261 256</b>	<b>-</b>	<b>56 626</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>123 213</b>	<b>278 112</b>	<b>-</b>	<b>(16 856)</b>	<b>-</b>	<b>261 256</b>	<b>-</b>	<b>56 626</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>123 213</b>	<b>278 112</b>	<b>-</b>	<b>(16 856)</b>	<b>-</b>	<b>261 256</b>	<b>-</b>	<b>56 626</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>123 213</b>	<b>278 112</b>	<b>-</b>	<b>(16 856)</b>	<b>-</b>	<b>261 256</b>	<b>-</b>	<b>56 626</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>126 040</b>	<b>21 654</b>	<b>17,2%</b>	<b>34 244</b>	<b>27,2%</b>	<b>55 898</b>	<b>44,3%</b>	<b>53 815</b>	<b>33,9%</b>	<b>(36,4%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>120 040</b>	<b>21 654</b>	<b>18,0%</b>	<b>33 734</b>	<b>28,1%</b>	<b>55 387</b>	<b>46,1%</b>	<b>53 636</b>	<b>34,0%</b>	<b>(37,1%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	-	-	510	8,5%	510	8,5%	178	30,1%	186,0%
<b>Capital Expenditure Functional</b>	<b>126 040</b>	<b>21 654</b>	<b>17,2%</b>	<b>34 244</b>	<b>27,2%</b>	<b>55 898</b>	<b>44,3%</b>	<b>53 815</b>	<b>33,9%</b>	<b>(36,4%)</b>
<b>Municipal governance and administration</b>	<b>1 000</b>	<b>-</b>	<b>-</b>	<b>510</b>	<b>51,0%</b>	<b>510</b>	<b>51,0%</b>	<b>178</b>	<b>30,1%</b>	<b>186,0%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	-	-	510	51,0%	510	51,0%	178	30,1%	186,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>32 029</b>	<b>4 680</b>	<b>14,6%</b>	<b>12 221</b>	<b>38,2%</b>	<b>16 902</b>	<b>52,8%</b>	<b>13 052</b>	<b>-</b>	<b>(6,4%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>88 011</b>	<b>16 973</b>	<b>19,3%</b>	<b>21 512</b>	<b>24,4%</b>	<b>38 486</b>	<b>43,7%</b>	<b>40 335</b>	<b>24,2%</b>	<b>(46,7%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>5 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>29,7%</b>	<b>(100,0%)</b>
Energy sources	5 000	-	-	-	-	-	-	250	29,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 026 928</b>	<b>663 283</b>	<b>64,6%</b>	<b>545 255</b>	<b>53,1%</b>	<b>1 208 538</b>	<b>117,7%</b>	<b>563 658</b>	<b>112,4%</b>	<b>(3,3%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(892 474)</b>	<b>(300 763)</b>	<b>33.7%</b>	<b>(316 641)</b>	<b>35.5%</b>	<b>(617 404)</b>	<b>69.2%</b>	<b>(315 809)</b>	<b>78.0%</b>	<b>.3%</b>
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)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 020)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>134 454</b>	<b>362 519</b>	<b>269.6%</b>	<b>228 614</b>	<b>170.0%</b>	<b>591 133</b>	<b>439.7%</b>	<b>247 849</b>	<b>228.4%</b>	<b>(7.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(126 040)</b>	<b>(21 654)</b>	<b>17.2%</b>	<b>(34 244)</b>	<b>27.2%</b>	<b>(55 898)</b>	<b>44.3%</b>	<b>(53 815)</b>	<b>33.9%</b>	<b>(36.4%)</b>
Capital assets	(126 040)	(21 654)	17.2%	(34 244)	27.2%	(55 898)	44.3%	(53 815)	33.9%	(36.4%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(126 040)</b>	<b>(21 654)</b>	<b>17.2%</b>	<b>(34 244)</b>	<b>27.2%</b>	<b>(55 898)</b>	<b>44.3%</b>	<b>(53 815)</b>	<b>33.9%</b>	<b>(36.4%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>8 414</b>	<b>340 866</b>	<b>4 051.3%</b>	<b>194 370</b>	<b>2 310.1%</b>	<b>535 236</b>	<b>6 361.4%</b>	<b>194 034</b>	<b>1 535.2%</b>	<b>.2%</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-	-	-
<b>Total By Income Source</b>	<b>62 728</b>	<b>3.1%</b>	<b>50 465</b>	<b>2.5%</b>	<b>43 701</b>	<b>2.2%</b>	<b>1 836 659</b>	<b>92.1%</b>	<b>1 993 553</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>62 728</b>	<b>3.1%</b>	<b>50 465</b>	<b>2.5%</b>	<b>43 701</b>	<b>2.2%</b>	<b>1 836 659</b>	<b>92.1%</b>	<b>1 993 553</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	41 490	2.1%	11 015	.6%	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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>41 881</b>	<b>2.1%</b>	<b>12 884</b>	<b>.7%</b>	<b>37 701</b>	<b>1.9%</b>	<b>1 880 896</b>	<b>95.3%</b>	<b>1 973 362</b>	<b>100.0%</b>

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 807 055</b>	<b>514 158</b>	<b>28,5%</b>	<b>461 323</b>	<b>25,5%</b>	<b>975 482</b>	<b>54,0%</b>	<b>438 852</b>	<b>52,7%</b>	<b>5,1%</b>
<b>Exchange Revenue</b>										
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%
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 425 521</b>	<b>271 225</b>	<b>19,0%</b>	<b>387 938</b>	<b>27,2%</b>	<b>659 162</b>	<b>46,2%</b>	<b>400 983</b>	<b>49,6%</b>	<b>(3,3%)</b>
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%	228,2%
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>381 534</b>	<b>242 934</b>	<b>-</b>	<b>73 385</b>	<b>-</b>	<b>316 319</b>	<b>-</b>	<b>37 869</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>763 986</b>	<b>343 242</b>	<b>-</b>	<b>270 030</b>	<b>-</b>	<b>613 272</b>	<b>-</b>	<b>181 093</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>763 986</b>	<b>343 242</b>	<b>-</b>	<b>270 030</b>	<b>-</b>	<b>613 272</b>	<b>-</b>	<b>181 093</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>763 986</b>	<b>343 242</b>	<b>-</b>	<b>270 030</b>	<b>-</b>	<b>613 272</b>	<b>-</b>	<b>181 093</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>763 986</b>	<b>343 242</b>	<b>-</b>	<b>270 030</b>	<b>-</b>	<b>613 272</b>	<b>-</b>	<b>181 093</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>388 451</b>	<b>100 696</b>	<b>25,9%</b>	<b>196 651</b>	<b>50,6%</b>	<b>297 346</b>	<b>76,5%</b>	<b>178 989</b>	<b>65,8%</b>	<b>9,9%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>382 451</b>	<b>100 696</b>	<b>26,3%</b>	<b>196 645</b>	<b>51,4%</b>	<b>297 341</b>	<b>77,7%</b>	<b>156 286</b>	<b>67,6%</b>	<b>25,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	-	-	6	,1%	6	,1%	22 703	50,2%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>367 951</b>	<b>100 696</b>	<b>27,4%</b>	<b>196 651</b>	<b>53,4%</b>	<b>297 346</b>	<b>80,8%</b>	<b>178 989</b>	<b>65,8%</b>	<b>9,9%</b>
<b>Municipal governance and administration</b>	<b>3 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 100</b>	<b>27,5%</b>	<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 000	-	-	-	-	-	-	9 100	27,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>362 951</b>	<b>100 696</b>	<b>27,7%</b>	<b>196 645</b>	<b>54,2%</b>	<b>297 341</b>	<b>81,9%</b>	<b>167 873</b>	<b>70,2%</b>	<b>17,1%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>,3%</b>	<b>6</b>	<b>,3%</b>	<b>2 017</b>	<b>27,6%</b>	<b>(99,7%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	-	-	6	,3%	6	,3%	2 017	27,6%	(99,7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 782 128</b>	<b>611 477</b>	<b>34,3%</b>	<b>422 296</b>	<b>23,7%</b>	<b>1 033 773</b>	<b>58,0%</b>	<b>571 685</b>	<b>61,9%</b>	<b>(26,1%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 223 731)</b>	<b>(232 275)</b>	<b>19.0%</b>	<b>(328 717)</b>	<b>26.9%</b>	<b>(560 991)</b>	<b>45.8%</b>	<b>(286 326)</b>	<b>48.7%</b>	<b>14.8%</b>
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%
<b>Net Cash from/(used) Operating Activities</b>	<b>558 396</b>	<b>379 202</b>	<b>67.9%</b>	<b>93 579</b>	<b>16.8%</b>	<b>472 781</b>	<b>84.7%</b>	<b>285 359</b>	<b>84.3%</b>	<b>(67.2%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>3 482</b>	<b>362</b>	<b>10.4%</b>	<b>577</b>	<b>16.6%</b>	<b>939</b>	<b>27.0%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(423 144)</b>	<b>(100 696)</b>	<b>23.8%</b>	<b>(196 651)</b>	<b>46.5%</b>	<b>(297 346)</b>	<b>70.3%</b>	<b>(178 989)</b>	<b>65.8%</b>	<b>9.9%</b>
Capital assets	(423 144)	(100 696)	23.8%	(196 651)	46.5%	(297 346)	70.3%	(178 989)	65.8%	9.9%
<b>Net Cash from/(used) Investing Activities</b>	<b>(419 661)</b>	<b>(100 334)</b>	<b>23.9%</b>	<b>(196 074)</b>	<b>46.7%</b>	<b>(296 407)</b>	<b>70.6%</b>	<b>(178 989)</b>	<b>66.3%</b>	<b>9.5%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>129</b>	<b>63</b>	<b>48.4%</b>	<b>65</b>	<b>50.0%</b>	<b>127</b>	<b>98.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	129	63	48.4%	65	50.0%	127	98.4%	-	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>129</b>	<b>63</b>	<b>48.4%</b>	<b>65</b>	<b>50.0%</b>	<b>127</b>	<b>98.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>138 864</b>	<b>278 931</b>	<b>200.9%</b>	<b>(102 430)</b>	<b>(73.8%)</b>	<b>176 501</b>	<b>127.1%</b>	<b>106 370</b>	<b>133.4%</b>	<b>(196.3%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>63 814</b>	<b>3.6%</b>	<b>62 721</b>	<b>3.6%</b>	<b>64 690</b>	<b>3.7%</b>	<b>1 568 394</b>	<b>89.1%</b>	<b>1 759 619</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>63 814</b>	<b>3.6%</b>	<b>62 721</b>	<b>3.6%</b>	<b>64 690</b>	<b>3.7%</b>	<b>1 568 394</b>	<b>89.1%</b>	<b>1 759 619</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>24 792</b>	<b>58.2%</b>	<b>15 501</b>	<b>36.4%</b>	<b>470</b>	<b>1.1%</b>	<b>1 822</b>	<b>4.3%</b>	<b>42 584</b>	<b>100.0%</b>

#### 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 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>466 931</b>	<b>115 293</b>	<b>24,7%</b>	<b>121 671</b>	<b>26,1%</b>	<b>236 964</b>	<b>50,7%</b>	<b>98 143</b>	<b>47,2%</b>	<b>24,0%</b>
<b>Exchange Revenue</b>										
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%)
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>466 930</b>	<b>85 249</b>	<b>18,3%</b>	<b>92 062</b>	<b>19,7%</b>	<b>177 311</b>	<b>38,0%</b>	<b>82 525</b>	<b>35,0%</b>	<b>11,6%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>30 044</b>	<b>-</b>	<b>29 609</b>	<b>-</b>	<b>59 653</b>	<b>-</b>	<b>15 618</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>51 149</b>	<b>44 781</b>	<b>-</b>	<b>45 799</b>	<b>-</b>	<b>90 580</b>	<b>-</b>	<b>34 327</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>51 149</b>	<b>44 781</b>	<b>-</b>	<b>45 799</b>	<b>-</b>	<b>90 580</b>	<b>-</b>	<b>34 327</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>51 149</b>	<b>44 781</b>	<b>-</b>	<b>45 799</b>	<b>-</b>	<b>90 580</b>	<b>-</b>	<b>34 327</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>51 149</b>	<b>44 781</b>	<b>-</b>	<b>45 799</b>	<b>-</b>	<b>90 580</b>	<b>-</b>	<b>34 327</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>60 339</b>	<b>15 032</b>	<b>24,9%</b>	<b>18 410</b>	<b>30,5%</b>	<b>33 441</b>	<b>55,4%</b>	<b>21 680</b>	<b>53,6%</b>	<b>(15,1%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>51 148</b>	<b>14 737</b>	<b>28,8%</b>	<b>16 190</b>	<b>31,7%</b>	<b>30 926</b>	<b>60,5%</b>	<b>18 708</b>	<b>53,7%</b>	<b>(13,5%)</b>
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%
<b>Capital Expenditure Functional</b>	<b>60 339</b>	<b>15 032</b>	<b>24,9%</b>	<b>18 410</b>	<b>30,5%</b>	<b>33 441</b>	<b>55,4%</b>	<b>21 680</b>	<b>53,6%</b>	<b>(15,1%)</b>
<b>Municipal governance and administration</b>	<b>2 800</b>	<b>295</b>	<b>10,5%</b>	<b>1 570</b>	<b>56,1%</b>	<b>1 865</b>	<b>66,6%</b>	<b>397</b>	<b>31,9%</b>	<b>295,1%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>49 532</b>	<b>13 076</b>	<b>26,4%</b>	<b>15 175</b>	<b>30,6%</b>	<b>28 251</b>	<b>57,0%</b>	<b>15 303</b>	<b>59,8%</b>	<b>(8%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>7 887</b>	<b>1 661</b>	<b>21,1%</b>	<b>1 665</b>	<b>21,1%</b>	<b>3 326</b>	<b>42,2%</b>	<b>5 979</b>	<b>46,9%</b>	<b>(72,2%)</b>
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	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>519 013</b>	<b>145 268</b>	<b>28,0%</b>	<b>96 477</b>	<b>18,6%</b>	<b>241 745</b>	<b>46,6%</b>	<b>101 918</b>	<b>42,8%</b>	<b>(5,3%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(395 303)</b>	<b>(52 489)</b>	<b>13,3%</b>	<b>(42 162)</b>	<b>10,7%</b>	<b>(94 650)</b>	<b>23,9%</b>	<b>(57 418)</b>	<b>29,1%</b>	<b>(26,6%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>123 710</b>	<b>92 779</b>	<b>75,0%</b>	<b>54 315</b>	<b>43,9%</b>	<b>147 094</b>	<b>118,9%</b>	<b>44 500</b>	<b>77,9%</b>	<b>22,1%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>365</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(60 339)</b>	<b>(19 361)</b>	<b>32,1%</b>	<b>(23 900)</b>	<b>39,8%</b>	<b>(43 351)</b>	<b>71,8%</b>	<b>(24 765)</b>	<b>64,8%</b>	<b>(3,1%)</b>
Capital assets	(60 339)	(19 361)	32,1%	(23 900)	39,8%	(43 351)	71,8%	(24 765)	64,8%	(3,1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(59 974)</b>	<b>(19 361)</b>	<b>32,3%</b>	<b>(23 900)</b>	<b>40,0%</b>	<b>(43 351)</b>	<b>72,3%</b>	<b>(24 765)</b>	<b>65,3%</b>	<b>(3,1%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(2 577)</b>	-	<b>(2 845)</b>	-	<b>(5 422)</b>	-	<b>(2 148)</b>	-	<b>32,4%</b>
Repayment of borrowing	-	(2 577)	-	(2 845)	-	(5 422)	-	(2 148)	-	32,4%
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(2 577)</b>	-	<b>(2 845)</b>	-	<b>(5 422)</b>	-	<b>(2 148)</b>	-	<b>32,4%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>63 737</b>	<b>70 842</b>	<b>111,1%</b>	<b>27 480</b>	<b>43,1%</b>	<b>98 322</b>	<b>154,3%</b>	<b>17 587</b>	<b>82,8%</b>	<b>56,3%</b>
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	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-
<b>Total By Income Source</b>	<b>6 636</b>	<b>3,7%</b>	<b>29 306</b>	<b>16,4%</b>	<b>5 012</b>	<b>2,8%</b>	<b>137 618</b>	<b>77,1%</b>	<b>178 572</b>	<b>100,0%</b>	<b>(1 268)</b>	<b>(7%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 636</b>	<b>3,7%</b>	<b>29 306</b>	<b>16,4%</b>	<b>5 012</b>	<b>2,8%</b>	<b>137 618</b>	<b>77,1%</b>	<b>178 572</b>	<b>100,0%</b>	<b>(1 268)</b>	<b>(7%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	7 556	47,5%	5 256	33,0%	3 093	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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 131</b>	<b>12,8%</b>	<b>8 178</b>	<b>33,5%</b>	<b>8 925</b>	<b>36,6%</b>	<b>4 172</b>	<b>17,1%</b>	<b>24 405</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: SENQU (EC142)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	364 703	393 572	107,9%	92 335	25,3%	485 907	133,2%	77 564	63,2%	19,0%
<b>Exchange Revenue</b>										
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%)
<b>Non-Exchange Revenue</b>										
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%	(60,3%)
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	(6 698)	332 402	-	12 426	-	344 827	-	35 383	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	(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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	(6 698)	332 402	-	12 426	-	344 827	-	35 383	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	(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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	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%
<b>Capital Expenditure Functional</b>	135 991	18 334	13,5%	35 788	26,3%	54 122	39,8%	30 910	30,8%	15,8%
<b>Municipal governance and administration</b>	8 481	-	-	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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	12 661	781	6,2%	-	-	781	6,2%	883	8,2%	(100,0%)
Energy sources	4 290	781	18,2%	-	-	781	18,2%	883	12,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 090	-	-	-	-	-	-	-	-	-
Waste Management	281	-	-	-	-	-	-	-	-	-
<b>Other</b>	78	-	-	-	-	-	-	-	-	-

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	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%	69,9%
Transfers and Subsidies - Capital	38 719	-	-	-	-	-	-	-	9,1%	-
Interest	32 162	-	-	-	-	-	-	305	1,4%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(370 939)</b>	<b>(41 515)</b>	<b>11,2%</b>	<b>(45 671)</b>	<b>12,3%</b>	<b>(87 186)</b>	<b>23,5%</b>	<b>(78 303)</b>	<b>32,0%</b>	<b>(41,7%)</b>
Suppliers and employees	(370 207)	(41 515)	11,2%	(45 671)	12,3%	(87 186)	23,6%	(78 303)	32,5%	(41,7%)
Finance charges	(585)	-	-	-	-	-	-	-	-	-
Transfers and grants	(146)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(3 063)</b>	<b>220 869</b>	<b>(7 209,7%)</b>	<b>119 133</b>	<b>(3 888,8%)</b>	<b>340 002</b>	<b>(11 098,5%)</b>	<b>87 581</b>	<b>1 962,1%</b>	<b>36,0%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(135 991)</b>							<b>(1 222)</b>	<b>1,6%</b>	<b>(100,0%)</b>
Capital assets	(135 991)	-	-	-	-	-	-	(1 222)	1,6%	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(135 991)</b>							<b>(1 222)</b>	<b>1,6%</b>	<b>(100,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(632)</b>									
Repayment of borrowing	(632)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(632)</b>									
<b>Net Increase/(Decrease) in cash held</b>	<b>(139 686)</b>	<b>220 869</b>	<b>(158,1%)</b>	<b>119 133</b>	<b>(85,3%)</b>	<b>340 002</b>	<b>(243,4%)</b>	<b>86 359</b>	<b>(155,1%)</b>	<b>37,9%</b>
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%	(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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-
<b>Total By Income Source</b>	<b>11 595</b>	<b>7,5%</b>	<b>4 789</b>	<b>3,1%</b>	<b>4 693</b>	<b>3,0%</b>	<b>134 026</b>	<b>86,4%</b>	<b>155 103</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-
<b>Total By Customer Group</b>	<b>11 595</b>	<b>7,5%</b>	<b>4 789</b>	<b>3,1%</b>	<b>4 693</b>	<b>3,0%</b>	<b>134 026</b>	<b>86,4%</b>	<b>155 103</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>172</b>	<b>1,2%</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>,1%</b>	<b>14 003</b>	<b>98,7%</b>	<b>14 182</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: WALTER SISULU (EC145)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>490 072</b>	<b>149 184</b>	<b>30,4%</b>	<b>117 156</b>	<b>23,9%</b>	<b>266 340</b>	<b>54,3%</b>	<b>137 258</b>	<b>68,1%</b>	<b>(14,6%)</b>
<b>Exchange Revenue</b>										
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	0,9%	-	-	1	0,9%	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%
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>524 943</b>	<b>184 867</b>	<b>35,2%</b>	<b>54 534</b>	<b>10,4%</b>	<b>239 401</b>	<b>45,6%</b>	<b>104 638</b>	<b>44,7%</b>	<b>(47,9%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(34 870)</b>	<b>(35 683)</b>	<b>-</b>	<b>62 622</b>	<b>-</b>	<b>26 938</b>	<b>-</b>	<b>32 620</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>-</b>	<b>(26 510)</b>	<b>-</b>	<b>73 304</b>	<b>-</b>	<b>46 794</b>	<b>-</b>	<b>34 846</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>-</b>	<b>(26 510)</b>	<b>-</b>	<b>73 304</b>	<b>-</b>	<b>46 794</b>	<b>-</b>	<b>34 846</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>-</b>	<b>(26 510)</b>	<b>-</b>	<b>73 304</b>	<b>-</b>	<b>46 794</b>	<b>-</b>	<b>34 846</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>-</b>	<b>(26 510)</b>	<b>-</b>	<b>73 304</b>	<b>-</b>	<b>46 794</b>	<b>-</b>	<b>34 846</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>39 920</b>	<b>5 195</b>	<b>13,0%</b>	<b>13 232</b>	<b>33,1%</b>	<b>18 427</b>	<b>46,2%</b>	<b>132 967</b>	<b>41,5%</b>	<b>(90,0%)</b>
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	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%)
<b>Capital Expenditure Functional</b>	<b>39 920</b>	<b>5 195</b>	<b>13,0%</b>	<b>13 232</b>	<b>33,1%</b>	<b>18 427</b>	<b>46,2%</b>	<b>132 967</b>	<b>41,5%</b>	<b>(90,0%)</b>
<b>Municipal governance and administration</b>	<b>2 398</b>	<b>-</b>	<b>-</b>	<b>441</b>	<b>18,4%</b>	<b>441</b>	<b>18,4%</b>	<b>60 073</b>	<b>19,7%</b>	<b>(99,3%)</b>
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%)
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 975</b>	<b>43,8%</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	0	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	5 975	43,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>21 357</b>	<b>4 263</b>	<b>20,0%</b>	<b>6 898</b>	<b>32,3%</b>	<b>11 162</b>	<b>52,3%</b>	<b>30 967</b>	<b>49,3%</b>	<b>(77,7%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>16 165</b>	<b>932</b>	<b>5,8%</b>	<b>5 892</b>	<b>36,5%</b>	<b>6 824</b>	<b>42,2%</b>	<b>35 952</b>	<b>36,6%</b>	<b>(83,6%)</b>
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 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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>453 381</b>	<b>154 755</b>	<b>34,1%</b>	<b>101 339</b>	<b>22,4%</b>	<b>256 093</b>	<b>56,5%</b>	<b>208 269</b>	<b>76,8%</b>	<b>(51,3%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(514 685)</b>	<b>(68 518)</b>	<b>13,3%</b>	<b>(116 004)</b>	<b>22,5%</b>	<b>(184 521)</b>	<b>35,9%</b>	<b>(264 483)</b>	<b>21,8%</b>	<b>(56,1%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(61 304)</b>	<b>86 237</b>	<b>(140,7%)</b>	<b>(14 665)</b>	<b>23,9%</b>	<b>71 572</b>	<b>(116,7%)</b>	<b>(56 214)</b>	<b>(266,2%)</b>	<b>(73,9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>7 585</b>	<b>-</b>	<b>6 973</b>	<b>-</b>	<b>14 558</b>	<b>-</b>	<b>58 267</b>	<b>-</b>	<b>(88,0%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(45 908)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>-</b>	<b>(100,0%)</b>
Capital assets	(45 908)	-	-	-	-	-	-	36	-	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(45 908)</b>	<b>7 585</b>	<b>(16,5%)</b>	<b>6 973</b>	<b>(15,2%)</b>	<b>14 558</b>	<b>(31,7%)</b>	<b>58 303</b>	<b>(19,0%)</b>	<b>(88,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(107 212)</b>	<b>93 822</b>	<b>(87,5%)</b>	<b>(7 693)</b>	<b>7,2%</b>	<b>86 130</b>	<b>(80,3%)</b>	<b>2 089</b>	<b>(174,6%)</b>	<b>(468,3%)</b>
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	578,1%	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	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-	-	-
<b>Total By Income Source</b>	<b>356</b>	<b>3,9%</b>	<b>296</b>	<b>3,3%</b>	<b>335</b>	<b>3,7%</b>	<b>8 035</b>	<b>89,1%</b>	<b>9 021</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	173	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%	-	-	-	-
<b>Total By Customer Group</b>	<b>356</b>	<b>3,9%</b>	<b>296</b>	<b>3,3%</b>	<b>335</b>	<b>3,7%</b>	<b>8 035</b>	<b>89,1%</b>	<b>9 021</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12 276</b>	<b>1,4%</b>	<b>21 498</b>	<b>2,5%</b>	<b>4 495</b>	<b>,5%</b>	<b>820 782</b>	<b>95,5%</b>	<b>859 051</b>	<b>100,0%</b>

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>952 998</b>	<b>278 695</b>	<b>29,2%</b>	<b>254 103</b>	<b>26,7%</b>	<b>532 798</b>	<b>55,9%</b>	<b>213 306</b>	<b>52,4%</b>	<b>19,1%</b>
<b>Exchange Revenue</b>										
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	165	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%
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>915 855</b>	<b>122 564</b>	<b>13,4%</b>	<b>162 464</b>	<b>17,7%</b>	<b>285 028</b>	<b>31,1%</b>	<b>134 499</b>	<b>29,9%</b>	<b>20,8%</b>
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%	3 991	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	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>37 143</b>	<b>156 131</b>	<b>-</b>	<b>91 639</b>	<b>-</b>	<b>247 770</b>	<b>-</b>	<b>78 807</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>282 810</b>	<b>187 496</b>	<b>-</b>	<b>161 998</b>	<b>-</b>	<b>349 494</b>	<b>-</b>	<b>151 363</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>282 810</b>	<b>187 496</b>	<b>-</b>	<b>161 998</b>	<b>-</b>	<b>349 494</b>	<b>-</b>	<b>151 363</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>282 810</b>	<b>187 496</b>	<b>-</b>	<b>161 998</b>	<b>-</b>	<b>349 494</b>	<b>-</b>	<b>151 363</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>282 810</b>	<b>187 496</b>	<b>-</b>	<b>161 998</b>	<b>-</b>	<b>349 494</b>	<b>-</b>	<b>151 363</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>273 663</b>	<b>31 365</b>	<b>11,5%</b>	<b>67 521</b>	<b>24,7%</b>	<b>98 886</b>	<b>36,1%</b>	<b>57 330</b>	<b>44,0%</b>	<b>17,8%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>238 928</b>	<b>31 365</b>	<b>13,1%</b>	<b>67 416</b>	<b>28,2%</b>	<b>98 781</b>	<b>41,3%</b>	<b>57 330</b>	<b>51,1%</b>	<b>17,6%</b>
Borrowing	21 950	-	-	-	-	-	-	-	-	-
Internally generated funds	12 786	-	-	105	8%	105	8%	-	5,6%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>273 663</b>	<b>31 365</b>	<b>11,5%</b>	<b>67 521</b>	<b>24,7%</b>	<b>98 886</b>	<b>36,1%</b>	<b>57 330</b>	<b>44,0%</b>	<b>17,8%</b>
<b>Municipal governance and administration</b>	<b>28 545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,0%</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 545	-	-	-	-	-	-	-	1,0%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	1 364	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>205 014</b>	<b>30 601</b>	<b>14,9%</b>	<b>58 316</b>	<b>28,4%</b>	<b>88 918</b>	<b>43,4%</b>	<b>42 410</b>	<b>50,6%</b>	<b>37,5%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>38 739</b>	<b>763</b>	<b>2,0%</b>	<b>9 205</b>	<b>23,8%</b>	<b>9 968</b>	<b>25,7%</b>	<b>14 920</b>	<b>53,3%</b>	<b>(38,3%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>943 992</b>	<b>281 874</b>	<b>29,9%</b>	<b>(196 109)</b>	<b>(20,8%)</b>	<b>85 766</b>	<b>9,1%</b>	<b>156 461</b>	<b>47,2%</b>	<b>(225,3%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(661 607)</b>	<b>(310 956)</b>	<b>47.0%</b>	<b>(246 139)</b>	<b>37.2%</b>	<b>(557 095)</b>	<b>84.2%</b>	<b>(146 669)</b>	<b>57.6%</b>	<b>67.8%</b>
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)	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 922)	(5 365)	45.0%	1 447	(12.1%)	(3 918)	32.9%	-	-	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>282 385</b>	<b>(29 082)</b>	<b>(10.3%)</b>	<b>(442 247)</b>	<b>(156.6%)</b>	<b>(471 329)</b>	<b>(166.9%)</b>	<b>9 792</b>	<b>17.5%</b>	<b>(4 616.4%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(273 663)</b>	<b>(49 316)</b>	<b>18.0%</b>	<b>(72 973)</b>	<b>26.7%</b>	<b>(122 288)</b>	<b>44.7%</b>	<b>(9 560)</b>	<b>12.7%</b>	<b>663.3%</b>
Capital assets	(273 663)	(49 316)	18.0%	(72 973)	26.7%	(122 288)	44.7%	(9 560)	12.7%	663.3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(273 663)</b>	<b>(49 316)</b>	<b>18.0%</b>	<b>(72 973)</b>	<b>26.7%</b>	<b>(122 288)</b>	<b>44.7%</b>	<b>(9 560)</b>	<b>12.7%</b>	<b>663.3%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(8 535)</b>	<b>(628)</b>	<b>7.4%</b>	<b>134</b>	<b>(1.6%)</b>	<b>(494)</b>	<b>5.8%</b>	-	-	<b>(100.0%)</b>
Repayment of borrowing	(8 535)	(628)	7.4%	134	(1.6%)	(494)	5.8%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(8 535)</b>	<b>(628)</b>	<b>7.4%</b>	<b>134</b>	<b>(1.6%)</b>	<b>(494)</b>	<b>5.8%</b>	-	-	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>187</b>	<b>(79 025)</b>	<b>(42 268.3%)</b>	<b>(515 087)</b>	<b>(275 504.8%)</b>	<b>(594 112)</b>	<b>(317 773.1%)</b>	<b>232</b>	<b>(902.5%)</b>	<b>(222 277.1%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>68 023</b>	<b>3.3%</b>	<b>25 392</b>	<b>1.2%</b>	<b>31 780</b>	<b>1.6%</b>	<b>1 907 539</b>	<b>93.8%</b>	<b>2 032 735</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>68 023</b>	<b>3.3%</b>	<b>25 392</b>	<b>1.2%</b>	<b>31 780</b>	<b>1.6%</b>	<b>1 907 539</b>	<b>93.8%</b>	<b>2 032 735</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 805</b>	<b>22.5%</b>	<b>39</b>	<b>.3%</b>	<b>851</b>	<b>6.8%</b>	<b>8 748</b>	<b>70.3%</b>	<b>12 442</b>	<b>100.0%</b>

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	453 171	178 966	39,5%	138 562	30,6%	317 528	70,1%	147 288	72,4%	(5,9%)
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 296	357	27,6%	357	27,6%	714	55,1%	349	46,6%	2,2%
Agency services	4 276	2 441	57,1%	4 392	102,7%	6 833	159,8%	28	21,2%	15 490,2%
Interest	6 400	1 231	19,2%	1 545	24,1%	2 775	43,4%	1 309	37,4%	18,0%
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	749	250	33,4%	252	33,7%	502	67,1%	254	69,1%	(,7%)
Dividends	22 000	5 211	23,7%	4 840	22,0%	10 051	45,7%	5 794	84,1%	(16,5%)
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%)
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(99 206)</b>	<b>54 363</b>	<b>-</b>	<b>17 918</b>	<b>-</b>	<b>72 281</b>	<b>-</b>	<b>38 283</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(33 671)</b>	<b>76 195</b>	<b>-</b>	<b>39 620</b>	<b>-</b>	<b>115 814</b>	<b>-</b>	<b>64 627</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(33 671)</b>	<b>76 195</b>	<b>-</b>	<b>39 620</b>	<b>-</b>	<b>115 814</b>	<b>-</b>	<b>64 627</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(33 671)</b>	<b>76 195</b>	<b>-</b>	<b>39 620</b>	<b>-</b>	<b>115 814</b>	<b>-</b>	<b>64 627</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(33 671)</b>	<b>76 195</b>	<b>-</b>	<b>39 620</b>	<b>-</b>	<b>115 814</b>	<b>-</b>	<b>64 627</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>65 535</b>	<b>18 984</b>	<b>29,0%</b>	<b>18 892</b>	<b>28,8%</b>	<b>37 876</b>	<b>57,8%</b>	<b>19 044</b>	<b>82,9%</b>	<b>(,8%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	71 820	11 016	15,3%	17 074	23,8%	28 090	39,1%	7 072	16,2%	141,4%
<b>Capital Expenditure Functional</b>	<b>137 355</b>	<b>30 000</b>	<b>21,8%</b>	<b>35 966</b>	<b>26,2%</b>	<b>65 966</b>	<b>48,0%</b>	<b>27 011</b>	<b>45,2%</b>	<b>33,2%</b>
<b>Municipal governance and administration</b>	<b>11 850</b>	<b>150</b>	<b>1,3%</b>	<b>21</b>	<b>,2%</b>	<b>171</b>	<b>1,4%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Executive and Council	300	-	-	-	-	-	-	-	-	-
Finance and administration	11 550	150	1,3%	21	,2%	171	1,5%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>895</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	895	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>105 335</b>	<b>29 849</b>	<b>28,3%</b>	<b>32 946</b>	<b>31,3%</b>	<b>62 796</b>	<b>59,6%</b>	<b>19 966</b>	<b>50,9%</b>	<b>65,0%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>20 170</b>	<b>-</b>	<b>-</b>	<b>3 000</b>	<b>14,9%</b>	<b>3 000</b>	<b>14,9%</b>	<b>6 150</b>	<b>47,3%</b>	<b>(51,2%)</b>
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%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(469 857)</b>	<b>(62 272)</b>	<b>13.3%</b>	<b>(49 371)</b>	<b>10.5%</b>	<b>(111 643)</b>	<b>23.8%</b>	<b>(49 829)</b>	<b>20.4%</b>	<b>(.9%)</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>81 471</b>	<b>161 692</b>	<b>198.5%</b>	<b>101 664</b>	<b>124.8%</b>	<b>263 356</b>	<b>323.2%</b>	<b>92 152</b>	<b>253.9%</b>	<b>10.3%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(137 355)</b>	<b>(34 283)</b>	<b>25.0%</b>	<b>(43 238)</b>	<b>31.5%</b>	<b>(77 520)</b>	<b>56.4%</b>	<b>(34 743)</b>	<b>51.5%</b>	<b>24.4%</b>
Capital assets	(137 355)	(34 283)	25.0%	(43 238)	31.5%	(77 520)	56.4%	(34 743)	51.5%	24.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(137 355)</b>	<b>(34 283)</b>	<b>25.0%</b>	<b>(43 238)</b>	<b>31.5%</b>	<b>(77 520)</b>	<b>56.4%</b>	<b>(34 743)</b>	<b>51.5%</b>	<b>24.4%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(55 883)</b>	<b>127 409</b>	<b>(228.0%)</b>	<b>58 426</b>	<b>(104.6%)</b>	<b>185 836</b>	<b>(332.5%)</b>	<b>57 408</b>	<b>(314.6%)</b>	<b>1.8%</b>
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:	<b>279 097</b>	<b>415 946</b>	<b>149.0%</b>	<b>474 372</b>	<b>170.0%</b>	<b>474 372</b>	<b>170.0%</b>	<b>428 228</b>	<b>317.3%</b>	<b>10.8%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 315</b>	<b>1.6%</b>	<b>1 806</b>	<b>1.3%</b>	<b>1 758</b>	<b>1.2%</b>	<b>134 845</b>	<b>95.8%</b>	<b>140 724</b>	<b>100.0%</b>	<b>(1 003)</b>	<b>(.7%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 315</b>	<b>1.6%</b>	<b>1 806</b>	<b>1.3%</b>	<b>1 758</b>	<b>1.2%</b>	<b>134 845</b>	<b>95.8%</b>	<b>140 724</b>	<b>100.0%</b>	<b>(1 003)</b>	<b>(.7%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>613</b>	<b>20.6%</b>	<b>1 968</b>	<b>66.3%</b>	<b>378</b>	<b>12.7%</b>	<b>10</b>	<b>.3%</b>	<b>2 969</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Velle 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 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	383 573	106 273	27,7%	73 741	19,2%	180 015	46,9%	78 330	54,1%	(5,9%)	
<b>Exchange Revenue</b>											
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%	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	73 175	56 740	-	33 321	-	90 061	-	61 226	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	73 175	56 740	-	33 321	-	90 061	-	61 226	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	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 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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	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	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	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%	
<b>Capital Expenditure Functional</b>	143 710	(70 731)	(49,2%)	34 244	23,8%	(36 486)	(25,4%)	46 523	54,1%	(26,4%)	
<b>Municipal governance and administration</b>	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	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	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	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	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%)	
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	

**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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	(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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(321 408)</b>	<b>(26 767)</b>	<b>8.3%</b>	<b>(37 023)</b>	<b>11.5%</b>	<b>(63 789)</b>	<b>19.8%</b>	<b>(72 378)</b>	<b>83.6%</b>	<b>(48.8%)</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(357 307)</b>	<b>198 978</b>	<b>(55.7%)</b>	<b>164 920</b>	<b>(46.2%)</b>	<b>363 898</b>	<b>(101.8%)</b>	<b>121 034</b>	<b>732.7%</b>	<b>36.3%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>1 114</b>	-	-	-	-	-	-	-	<b>334.7%</b>	-
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	<b>(18 148)</b>	-	<b>(32 495)</b>	-	<b>(50 643)</b>	-	<b>(13 627)</b>	-	<b>138.5%</b>
Capital assets	-	(18 148)	-	(32 495)	-	(50 643)	-	(13 627)	-	138.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>1 114</b>	<b>(18 148)</b>	<b>(1 629.0%)</b>	<b>(32 495)</b>	<b>(2 916.8%)</b>	<b>(50 643)</b>	<b>(4 545.8%)</b>	<b>(13 627)</b>	<b>19.1%</b>	<b>138.5%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(356 193)</b>	<b>180 830</b>	<b>(50.8%)</b>	<b>132 425</b>	<b>(37.2%)</b>	<b>313 255</b>	<b>(87.9%)</b>	<b>107 408</b>	<b>(467.3%)</b>	<b>23.3%</b>
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%)	488 121	(254.7%)	488 121	(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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 264</b>	<b>2.5%</b>	<b>1 292</b>	<b>1.4%</b>	<b>729</b>	<b>.8%</b>	<b>86 699</b>	<b>95.3%</b>	<b>90 984</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 264</b>	<b>2.5%</b>	<b>1 292</b>	<b>1.4%</b>	<b>729</b>	<b>.8%</b>	<b>86 699</b>	<b>95.3%</b>	<b>90 984</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>880</b>	<b>17.5%</b>	<b>179</b>	<b>3.6%</b>	<b>(1 033)</b>	<b>(20.6%)</b>	<b>4 993</b>	<b>99.5%</b>	<b>5 019</b>	<b>100.0%</b>

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	477 958	222 539	46,6%	187 217	39,2%	409 756	85,7%	212 247	78,9%	(11,8%)
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	526	265	50,4%	199	37,8%	464	88,3%	296	81,3%	(32,8%)
Agency services	676	27 556	4 077,1%	2 446	361,9%	30 002	4 439,0%	46	13,2%	5 227,6%
Interest	1 579	234	14,8%	272	17,2%	506	32,0%	286	32,8%	(4,9%)
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	115	62	53,7%	62	53,5%	123	107,2%	58	120,1%	7,0%
Dividends	48 686	12 472	25,6%	11 794	24,2%	24 266	49,8%	15 985	62,4%	(26,2%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	190	64	33,5%	70	37,0%	134	70,5%	-	-	(100,0%)
Licence and permits	19	5	24,0%	7	34,5%	11	58,5%	4	64,1%	64,4%
Special rating levies	4 828	1 268	26,3%	1 204	24,9%	2 472	51,2%	1 095	47,5%	9,9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>	285	365	128,0%	316	110,5%	681	238,6%	334	161,1%	(5,5%)
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(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%)	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	51 263	115 223	-	67 267	-	182 490	-	134 964	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	51 263	115 223	-	67 267	-	182 490	-	134 964	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	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	-	(3 369)	-	3 729	-	360	-	10 802	-	(65,5%)
<b>Transfers recognised - capital</b>	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%)
<b>Capital Expenditure Functional</b>	180 526	20 333	11,3%	50 650	28,1%	70 983	39,3%	69 775	86,2%	(27,4%)
<b>Municipal governance and administration</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	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	-	-	-	-
<b>Economic and Environmental Services</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	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%)
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(521 666)</b>	<b>(84 898)</b>	<b>16.3%</b>	<b>(103 709)</b>	<b>19.9%</b>	<b>(188 607)</b>	<b>36.2%</b>	<b>(70 913)</b>	<b>23.8%</b>	<b>46.2%</b>
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	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 843)	(628)	3.2%	(1 633)	8.2%	(2 261)	11.4%	(1 411)	15.2%	15.7%
<b>Net Cash from/(used) Operating Activities</b>	<b>31 860</b>	<b>147 760</b>	<b>463.8%</b>	<b>61 207</b>	<b>192.1%</b>	<b>208 968</b>	<b>655.9%</b>	<b>88 131</b>	<b>(495.0%)</b>	<b>(30.5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(204 355)</b>	<b>(26 555)</b>	<b>13.0%</b>	<b>(64 627)</b>	<b>31.6%</b>	<b>(91 182)</b>	<b>44.6%</b>	<b>(60 022)</b>	<b>68.7%</b>	<b>7.7%</b>
Capital assets	(204 355)	(26 555)	13.0%	(64 627)	31.6%	(91 182)	44.6%	(60 022)	68.7%	7.7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(204 355)</b>	<b>(26 555)</b>	<b>13.0%</b>	<b>(64 627)</b>	<b>31.6%</b>	<b>(91 182)</b>	<b>44.6%</b>	<b>(60 022)</b>	<b>68.7%</b>	<b>7.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(172 495)</b>	<b>121 206</b>	<b>(70.3%)</b>	<b>(3 420)</b>	<b>2.0%</b>	<b>117 786</b>	<b>(68.3%)</b>	<b>28 109</b>	<b>(60.2%)</b>	<b>(112.2%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>3 774</b>	<b>5.2%</b>	<b>955</b>	<b>1.3%</b>	<b>961</b>	<b>1.3%</b>	<b>66 553</b>	<b>92.1%</b>	<b>72 244</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3 774</b>	<b>5.2%</b>	<b>955</b>	<b>1.3%</b>	<b>961</b>	<b>1.3%</b>	<b>66 553</b>	<b>92.1%</b>	<b>72 244</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 729</b>	<b>99.5%</b>	<b>15</b>	<b>.5%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 744</b>	<b>100.0%</b>

#### 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 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>356 282</b>	<b>149 953</b>	<b>42,1%</b>	<b>84 609</b>	<b>23,7%</b>	<b>234 562</b>	<b>65,8%</b>	<b>85 153</b>	<b>76,6%</b>	<b>(,6%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 879	1 057	56,3%	1 054	56,1%	2 111	112,3%	959	109,5%	9,9%
Agency services	114	(4 632)	(4 046,0%)	27	23,7%	(4 605)	(4 022,3%)	30	404,3%	(8,2%)
Interest	1 496	285	19,0%	340	22,7%	624	41,7%	348	41,7%	(2,5%)
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	-	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>408 157</b>	<b>138 196</b>	<b>33,9%</b>	<b>68 237</b>	<b>16,7%</b>	<b>206 433</b>	<b>50,6%</b>	<b>130 954</b>	<b>63,3%</b>	<b>(47,9%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(51 875)</b>	<b>11 757</b>	<b>-</b>	<b>16 371</b>	<b>-</b>	<b>28 128</b>	<b>-</b>	<b>(45 801)</b>	<b>-</b>	<b>-</b>
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	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>44 220</b>	<b>62 793</b>	<b>-</b>	<b>36 834</b>	<b>-</b>	<b>99 627</b>	<b>-</b>	<b>(17 619)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>44 220</b>	<b>62 793</b>	<b>-</b>	<b>36 834</b>	<b>-</b>	<b>99 627</b>	<b>-</b>	<b>(17 619)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>44 220</b>	<b>62 793</b>	<b>-</b>	<b>36 834</b>	<b>-</b>	<b>99 627</b>	<b>-</b>	<b>(17 619)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>44 220</b>	<b>62 793</b>	<b>-</b>	<b>36 834</b>	<b>-</b>	<b>99 627</b>	<b>-</b>	<b>(17 619)</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>129 825</b>	<b>91 025</b>	<b>70,1%</b>	<b>29 027</b>	<b>22,4%</b>	<b>120 052</b>	<b>92,5%</b>	<b>21 641</b>	<b>98,7%</b>	<b>34,1%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>96 544</b>	<b>84 861</b>	<b>87,9%</b>	<b>23 659</b>	<b>24,5%</b>	<b>108 520</b>	<b>112,4%</b>	<b>24 219</b>	<b>138,8%</b>	<b>(2,3%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 281	6 164	18,5%	5 369	16,1%	11 533	34,7%	(2 578)	26,0%	(308,2%)
<b>Capital Expenditure Functional</b>	<b>129 825</b>	<b>176 130</b>	<b>135,7%</b>	<b>29 027</b>	<b>22,4%</b>	<b>205 157</b>	<b>158,0%</b>	<b>21 641</b>	<b>59,9%</b>	<b>34,1%</b>
<b>Municipal governance and administration</b>	<b>11 476</b>	<b>134 784</b>	<b>1 174,5%</b>	<b>3 446</b>	<b>30,0%</b>	<b>138 230</b>	<b>1 204,5%</b>	<b>510</b>	<b>30,2%</b>	<b>575,7%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>15 955</b>	<b>(2 507)</b>	<b>(15,7%)</b>	<b>291</b>	<b>1,8%</b>	<b>(2 216)</b>	<b>(13,9%)</b>	<b>2 304</b>	<b>36,3%</b>	<b>(87,4%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>83 285</b>	<b>35 469</b>	<b>42,6%</b>	<b>22 384</b>	<b>26,9%</b>	<b>57 853</b>	<b>69,5%</b>	<b>17 281</b>	<b>59,8%</b>	<b>29,5%</b>
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	15,8%	51,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>19 109</b>	<b>8 384</b>	<b>43,9%</b>	<b>2 907</b>	<b>15,2%</b>	<b>11 291</b>	<b>59,1%</b>	<b>1 546</b>	<b>92,7%</b>	<b>88,0%</b>
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 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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>417 090</b>	<b>152 508</b>	<b>36,6%</b>	<b>240 463</b>	<b>57,7%</b>	<b>392 971</b>	<b>94,2%</b>	<b>121 067</b>	<b>65,4%</b>	<b>98,6%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(345 456)</b>	<b>(93 460)</b>	<b>27.1%</b>	<b>(81 532)</b>	<b>23.6%</b>	<b>(174 992)</b>	<b>50.7%</b>	<b>(112 609)</b>	<b>80.6%</b>	<b>(27.6%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>71 634</b>	<b>59 049</b>	<b>82.4%</b>	<b>158 930</b>	<b>221.9%</b>	<b>217 979</b>	<b>304.3%</b>	<b>8 458</b>	<b>40.3%</b>	<b>1 779.1%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(149 299)</b>	<b>(41 425)</b>	<b>27.7%</b>	<b>(24 519)</b>	<b>16.4%</b>	<b>(65 944)</b>	<b>44.2%</b>	<b>(56 364)</b>	<b>94.5%</b>	<b>(56.5%)</b>
Capital assets	(149 299)	(41 425)	27.7%	(24 519)	16.4%	(65 944)	44.2%	(56 364)	94.5%	(56.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(149 299)</b>	<b>(41 425)</b>	<b>27.7%</b>	<b>(24 519)</b>	<b>16.4%</b>	<b>(65 944)</b>	<b>44.2%</b>	<b>(56 364)</b>	<b>94.5%</b>	<b>(56.5%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(77 665)</b>	<b>17 624</b>	<b>(22.7%)</b>	<b>134 411</b>	<b>(173.1%)</b>	<b>152 035</b>	<b>(195.8%)</b>	<b>(47 906)</b>	<b>(121.4%)</b>	<b>(380.6%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	6.6%	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>5 644</b>	<b>3.3%</b>	<b>1 291</b>	<b>7.7%</b>	<b>3 854</b>	<b>2.2%</b>	<b>162 781</b>	<b>93.8%</b>	<b>173 569</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>5 644</b>	<b>3.3%</b>	<b>1 291</b>	<b>7.7%</b>	<b>3 854</b>	<b>2.2%</b>	<b>162 781</b>	<b>93.8%</b>	<b>173 569</b>	<b>100.0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(693)</b>	<b>183.5%</b>	<b>(2 616)</b>	<b>692.6%</b>	<b>2 189</b>	<b>(579.5%)</b>	<b>742</b>	<b>(196.5%)</b>	<b>(378)</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: KING SABATA DALINDYEBO (EC157)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>1 924 619</b>	<b>785 496</b>	<b>40,8%</b>	<b>341 843</b>	<b>17,8%</b>	<b>1 127 340</b>	<b>58,6%</b>	<b>362 061</b>	<b>62,3%</b>	<b>(5,6%)</b>	
<b>Exchange Revenue</b>											
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%	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>2 043 877</b>	<b>476 065</b>	<b>23,3%</b>	<b>418 450</b>	<b>20,5%</b>	<b>894 515</b>	<b>43,8%</b>	<b>401 679</b>	<b>48,2%</b>	<b>4,2%</b>	
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	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(119 258)</b>	<b>309 431</b>	<b>-</b>	<b>(76 607)</b>	<b>-</b>	<b>232 824</b>	<b>-</b>	<b>(38 619)</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>49 871</b>	<b>371 387</b>	<b>-</b>	<b>(25 926)</b>	<b>-</b>	<b>345 461</b>	<b>-</b>	<b>21 905</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>49 871</b>	<b>371 387</b>	<b>-</b>	<b>(25 926)</b>	<b>-</b>	<b>345 461</b>	<b>-</b>	<b>21 905</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>49 871</b>	<b>371 387</b>	<b>-</b>	<b>(25 926)</b>	<b>-</b>	<b>345 461</b>	<b>-</b>	<b>21 905</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>49 871</b>	<b>371 387</b>	<b>-</b>	<b>(25 926)</b>	<b>-</b>	<b>345 461</b>	<b>-</b>	<b>21 905</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>199 507</b>	<b>59 631</b>	<b>29,9%</b>	<b>26 175</b>	<b>13,1%</b>	<b>85 806</b>	<b>43,0%</b>	<b>48 019</b>	<b>23,6%</b>	<b>(45,5%)</b>	
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	-	-	-	-	-	-	-	(119)	-	(100,0%)	
<b>Transfers recognised - capital</b>	<b>169 279</b>	<b>54 053</b>	<b>31,9%</b>	<b>23 291</b>	<b>13,8%</b>	<b>77 344</b>	<b>45,7%</b>	<b>44 214</b>	<b>23,5%</b>	<b>(47,3%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	30 228	5 578	18,5%	2 884	9,5%	8 462	28,0%	3 805	25,5%	(24,2%)	
<b>Capital Expenditure Functional</b>	<b>199 507</b>	<b>59 631</b>	<b>29,9%</b>	<b>50 921</b>	<b>25,5%</b>	<b>110 552</b>	<b>55,4%</b>	<b>74 633</b>	<b>37,9%</b>	<b>(31,8%)</b>	
<b>Municipal governance and administration</b>	<b>4 350</b>	<b>(573)</b>	<b>(13,2%)</b>	<b>24 964</b>	<b>573,9%</b>	<b>24 391</b>	<b>560,7%</b>	<b>30 456</b>	<b>366,2%</b>	<b>(18,0%)</b>	
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	385,9%	(17,8%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>25 012</b>	<b>946</b>	<b>3,8%</b>	<b>1 404</b>	<b>5,6%</b>	<b>2 350</b>	<b>9,4%</b>	<b>8 697</b>	<b>7,4%</b>	<b>(83,9%)</b>	
Community and Social Services	150	-	-	-	-	-	-	64	10,7%	(100,0%)	
Sport And Recreation	2 600	-	-	22	0,8%	22	0,8%	(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	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>144 037</b>	<b>51 780</b>	<b>35,9%</b>	<b>20 552</b>	<b>14,3%</b>	<b>72 332</b>	<b>50,2%</b>	<b>30 857</b>	<b>36,0%</b>	<b>(33,4%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>26 108</b>	<b>7 477</b>	<b>28,6%</b>	<b>4 002</b>	<b>15,3%</b>	<b>11 479</b>	<b>44,0%</b>	<b>4 623</b>	<b>38,1%</b>	<b>(13,4%)</b>	
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%)	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 925 459</b>	<b>904 068</b>	<b>47,0%</b>	<b>632 264</b>	<b>32,8%</b>	<b>1 536 332</b>	<b>79,8%</b>	<b>853 935</b>	<b>62,7%</b>	<b>(26,0%)</b>	
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 792 486)</b>	<b>(245 068)</b>	<b>13.7%</b>	<b>(409 171)</b>	<b>22.8%</b>	<b>(654 239)</b>	<b>36.5%</b>	<b>(415 712)</b>	<b>50.7%</b>	<b>(1.6%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>132 973</b>	<b>659 000</b>	<b>495.6%</b>	<b>223 093</b>	<b>167.8%</b>	<b>882 094</b>	<b>663.4%</b>	<b>438 223</b>	<b>100.8%</b>	<b>(49.1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>2 305</b>	<b>-</b>	<b>-</b>	<b>630</b>	<b>27.3%</b>	<b>630</b>	<b>27.3%</b>	<b>2 360</b>	<b>(24 004.8%)</b>	<b>(73.3%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(229 433)</b>	<b>(665 626)</b>	<b>290.1%</b>	<b>(354 574)</b>	<b>154.5%</b>	<b>(1 020 200)</b>	<b>444.7%</b>	<b>(324 163)</b>	<b>129.6%</b>	<b>9.4%</b>
Capital assets	(229 433)	(665 626)	290.1%	(354 574)	154.5%	(1 020 200)	444.7%	(324 163)	129.6%	9.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(227 129)</b>	<b>(665 626)</b>	<b>293.1%</b>	<b>(353 944)</b>	<b>155.8%</b>	<b>(1 019 570)</b>	<b>448.9%</b>	<b>(321 803)</b>	<b>128.8%</b>	<b>10.0%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(301)</b>	<b>-</b>	<b>(1 388)</b>	<b>-</b>	<b>(1 689)</b>	<b>-</b>	<b>(5 249)</b>	<b>-</b>	<b>(73.6%)</b>
Repayment of borrowing	-	(301)	-	(1 388)	-	(1 689)	-	(5 249)	-	(73.6%)
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(301)</b>	<b>-</b>	<b>(1 388)</b>	<b>-</b>	<b>(1 689)</b>	<b>-</b>	<b>(5 249)</b>	<b>-</b>	<b>(73.6%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(94 155)</b>	<b>(6 927)</b>	<b>7.4%</b>	<b>(132 238)</b>	<b>140.4%</b>	<b>(139 165)</b>	<b>147.8%</b>	<b>111 171</b>	<b>64.2%</b>	<b>(219.0%)</b>
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	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>187 650</b>	<b>14.2%</b>	<b>31 375</b>	<b>2.4%</b>	<b>24 584</b>	<b>1.9%</b>	<b>1 076 644</b>	<b>81.5%</b>	<b>1 320 253</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>187 650</b>	<b>14.2%</b>	<b>31 375</b>	<b>2.4%</b>	<b>24 584</b>	<b>1.9%</b>	<b>1 076 644</b>	<b>81.5%</b>	<b>1 320 253</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>43 485</b>	<b>42.1%</b>	<b>52 185</b>	<b>50.5%</b>	<b>(2 172)</b>	<b>(2.1%)</b>	<b>9 885</b>	<b>9.6%</b>	<b>103 383</b>	<b>100.0%</b>

#### 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 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 893 036</b>	<b>622 653</b>	<b>32,9%</b>	<b>532 527</b>	<b>28,1%</b>	<b>1 155 181</b>	<b>61,0%</b>	<b>499 181</b>	<b>62,2%</b>	<b>6,7%</b>
<b>Exchange Revenue</b>										
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%)
<b>Non-Exchange Revenue</b>										
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%	960 448	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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 820 694</b>	<b>534 207</b>	<b>29,3%</b>	<b>387 956</b>	<b>21,3%</b>	<b>922 163</b>	<b>50,6%</b>	<b>430 423</b>	<b>41,8%</b>	<b>(9,9%)</b>
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%	28,1%
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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>72 343</b>	<b>88 446</b>	<b>-</b>	<b>144 572</b>	<b>-</b>	<b>233 018</b>	<b>-</b>	<b>68 758</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	1 232 925	30 000	2,4%	-	-	30 000	2,4%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 305 268</b>	<b>118 446</b>	<b>-</b>	<b>144 572</b>	<b>-</b>	<b>263 018</b>	<b>-</b>	<b>68 758</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 305 268</b>	<b>118 446</b>	<b>-</b>	<b>144 572</b>	<b>-</b>	<b>263 018</b>	<b>-</b>	<b>68 758</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 305 268</b>	<b>118 446</b>	<b>-</b>	<b>144 572</b>	<b>-</b>	<b>263 018</b>	<b>-</b>	<b>68 758</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 305 268</b>	<b>118 446</b>	<b>-</b>	<b>144 572</b>	<b>-</b>	<b>263 018</b>	<b>-</b>	<b>68 758</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>1 369 537</b>	<b>184 904</b>	<b>13,5%</b>	<b>287 597</b>	<b>21,0%</b>	<b>472 501</b>	<b>34,5%</b>	<b>304 631</b>	<b>36,4%</b>	<b>(5,6%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>1 286 576</b>	<b>178 908</b>	<b>13,9%</b>	<b>277 860</b>	<b>21,6%</b>	<b>456 768</b>	<b>35,5%</b>	<b>295 347</b>	<b>36,2%</b>	<b>(5,9%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 961	5 996	7,2%	9 737	11,7%	15 733	19,0%	9 284	42,0%	4,9%
<b>Capital Expenditure Functional</b>	<b>1 369 537</b>	<b>184 904</b>	<b>13,5%</b>	<b>287 597</b>	<b>21,0%</b>	<b>472 501</b>	<b>34,5%</b>	<b>304 631</b>	<b>36,4%</b>	<b>(5,6%)</b>
<b>Municipal governance and administration</b>	<b>25 060</b>	<b>1 217</b>	<b>4,9%</b>	<b>7 218</b>	<b>28,8%</b>	<b>8 435</b>	<b>33,7%</b>	<b>6 352</b>	<b>42,7%</b>	<b>13,6%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>136 000</b>	<b>2 300</b>	<b>1,7%</b>	<b>5 299</b>	<b>3,9%</b>	<b>7 599</b>	<b>5,6%</b>	<b>19 554</b>	<b>19,6%</b>	<b>(72,9%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>82 095</b>	<b>4 769</b>	<b>5,8%</b>	<b>74</b>	<b>,1%</b>	<b>4 843</b>	<b>5,9%</b>	<b>2 706</b>	<b>17,3%</b>	<b>(97,3%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>1 126 382</b>	<b>176 618</b>	<b>15,7%</b>	<b>275 006</b>	<b>24,4%</b>	<b>451 624</b>	<b>40,1%</b>	<b>276 018</b>	<b>40,6%</b>	<b>(,4%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>2 898 302</b>	<b>989 508</b>	<b>34,1%</b>	<b>1 033 576</b>	<b>35,7%</b>	<b>2 023 084</b>	<b>69,8%</b>	<b>1 047 930</b>	<b>69,4%</b>	<b>(1,4%)</b>
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%	39 955	72.1%	12 951	85.1%	30.8%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 505 374)</b>	<b>(566 149)</b>	<b>37.6%</b>	<b>(721 979)</b>	<b>48.0%</b>	<b>(1 288 128)</b>	<b>85.6%</b>	<b>(682 639)</b>	<b>96.4%</b>	<b>5.8%</b>
Suppliers and employees	(1 505 374)	(566 149)	37.6%	(721 979)	48.0%	(1 288 128)	85.6%	(682 639)	96.4%	5.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 392 928</b>	<b>423 359</b>	<b>30.4%</b>	<b>311 597</b>	<b>22.4%</b>	<b>734 956</b>	<b>52.8%</b>	<b>365 290</b>	<b>46.7%</b>	<b>(14.7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>1 300</b>	<b>1 106</b>	<b>85.1%</b>	<b>-</b>	<b>-</b>	<b>1 106</b>	<b>85.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 369 537)</b>	<b>(184 904)</b>	<b>13.5%</b>	<b>(287 597)</b>	<b>21.0%</b>	<b>(472 501)</b>	<b>34.5%</b>	<b>(304 631)</b>	<b>36.4%</b>	<b>(5.6%)</b>
Capital assets	(1 369 537)	(184 904)	13.5%	(287 597)	21.0%	(472 501)	34.5%	(304 631)	36.4%	(5.6%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 368 237)</b>	<b>(183 797)</b>	<b>13.4%</b>	<b>(287 597)</b>	<b>21.0%</b>	<b>(471 395)</b>	<b>34.5%</b>	<b>(304 631)</b>	<b>36.4%</b>	<b>(5.6%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>450</b>	<b>76</b>	<b>17.0%</b>	<b>-</b>	<b>-</b>	<b>76</b>	<b>17.0%</b>	<b>(377)</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	(377)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	450	76	17.0%	-	-	76	17.0%	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>450</b>	<b>76</b>	<b>17.0%</b>	<b>-</b>	<b>-</b>	<b>76</b>	<b>17.0%</b>	<b>(377)</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>25 140</b>	<b>239 638</b>	<b>953.2%</b>	<b>24 000</b>	<b>95.5%</b>	<b>263 638</b>	<b>1 048.7%</b>	<b>60 283</b>	<b>159.5%</b>	<b>(60.2%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>63 758</b>	<b>8.0%</b>	<b>26 167</b>	<b>3.3%</b>	<b>20 158</b>	<b>2.5%</b>	<b>684 307</b>	<b>86.1%</b>	<b>794 390</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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%	4 996	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%	-	-	-	-
<b>Total By Customer Group</b>	<b>63 758</b>	<b>8.0%</b>	<b>26 167</b>	<b>3.3%</b>	<b>20 158</b>	<b>2.5%</b>	<b>684 307</b>	<b>86.1%</b>	<b>794 390</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9 913</b>	<b>27.7%</b>	<b>78</b>	<b>.2%</b>	<b>135</b>	<b>.4%</b>	<b>25 631</b>	<b>71.7%</b>	<b>35 756</b>	<b>100.0%</b>

#### 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>594 610</b>	<b>230 005</b>	<b>38,7%</b>	<b>164 649</b>	<b>27,7%</b>	<b>394 654</b>	<b>66,4%</b>	<b>160 094</b>	<b>66,5%</b>	<b>2,8%</b>
<b>Exchange Revenue</b>										
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%)
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>594 624</b>	<b>120 161</b>	<b>20,2%</b>	<b>160 711</b>	<b>27,0%</b>	<b>280 872</b>	<b>47,2%</b>	<b>167 700</b>	<b>51,0%</b>	<b>(4,2%)</b>
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%)
<b>Surplus/(Deficit)</b>	<b>(14)</b>	<b>109 844</b>	<b>-</b>	<b>3 938</b>	<b>-</b>	<b>113 782</b>	<b>-</b>	<b>(7 606)</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>82 476</b>	<b>135 512</b>	<b>-</b>	<b>38 702</b>	<b>-</b>	<b>174 214</b>	<b>-</b>	<b>11 000</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>82 476</b>	<b>135 512</b>	<b>-</b>	<b>38 702</b>	<b>-</b>	<b>174 214</b>	<b>-</b>	<b>11 000</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>82 476</b>	<b>135 512</b>	<b>-</b>	<b>38 702</b>	<b>-</b>	<b>174 214</b>	<b>-</b>	<b>11 000</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>82 476</b>	<b>135 512</b>	<b>-</b>	<b>38 702</b>	<b>-</b>	<b>174 214</b>	<b>-</b>	<b>11 000</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>163 365</b>	<b>37 996</b>	<b>23,3%</b>	<b>40 658</b>	<b>24,9%</b>	<b>78 655</b>	<b>48,1%</b>	<b>31 819</b>	<b>31,0%</b>	<b>27,8%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>82 490</b>	<b>23 189</b>	<b>28,1%</b>	<b>29 925</b>	<b>36,3%</b>	<b>53 115</b>	<b>64,4%</b>	<b>15 432</b>	<b>34,5%</b>	<b>93,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 875	14 807	18,3%	10 733	13,3%	25 540	31,6%	16 387	27,0%	(34,5%)
<b>Capital Expenditure Functional</b>	<b>163 365</b>	<b>37 996</b>	<b>23,3%</b>	<b>40 658</b>	<b>24,9%</b>	<b>78 655</b>	<b>48,1%</b>	<b>31 819</b>	<b>31,0%</b>	<b>27,8%</b>
<b>Municipal governance and administration</b>	<b>7 637</b>	<b>519</b>	<b>6,8%</b>	<b>137</b>	<b>1,8%</b>	<b>656</b>	<b>8,6%</b>	<b>625</b>	<b>22,9%</b>	<b>(78,1%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 637	519	6,8%	137	1,8%	656	8,6%	625	22,8%	(78,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 150</b>	<b>75</b>	<b>1,5%</b>	<b>606</b>	<b>11,8%</b>	<b>680</b>	<b>13,2%</b>	<b>362</b>	<b>4,2%</b>	<b>67,1%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>133 308</b>	<b>26 913</b>	<b>20,2%</b>	<b>39 892</b>	<b>29,9%</b>	<b>66 805</b>	<b>50,1%</b>	<b>26 308</b>	<b>30,7%</b>	<b>51,6%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>17 270</b>	<b>10 489</b>	<b>60,7%</b>	<b>24</b>	<b>,1%</b>	<b>10 513</b>	<b>60,9%</b>	<b>4 524</b>	<b>55,0%</b>	<b>(99,5%)</b>
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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>697 203</b>	<b>264 354</b>	<b>37,9%</b>	<b>209 222</b>	<b>30,0%</b>	<b>473 575</b>	<b>67,9%</b>	<b>229 005</b>	<b>67,7%</b>	<b>(8,6%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(565 802)</b>	<b>(76 995)</b>	<b>13,6%</b>	<b>(80 255)</b>	<b>14,2%</b>	<b>(157 250)</b>	<b>27,8%</b>	<b>(91 135)</b>	<b>35,2%</b>	<b>(11,9%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>131 401</b>	<b>187 359</b>	<b>142,6%</b>	<b>128 967</b>	<b>98,1%</b>	<b>316 325</b>	<b>240,7%</b>	<b>137 870</b>	<b>163,6%</b>	<b>(6,5%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(163 365)</b>	<b>(43 248)</b>	<b>26,5%</b>	<b>(41 033)</b>	<b>25,1%</b>	<b>(84 281)</b>	<b>51,6%</b>	<b>(35 487)</b>	<b>34,5%</b>	<b>15,6%</b>
Capital assets	(163 365)	(43 248)	26,5%	(41 033)	25,1%	(84 281)	51,6%	(35 487)	34,5%	15,6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(163 365)</b>	<b>(43 248)</b>	<b>26,5%</b>	<b>(41 033)</b>	<b>25,1%</b>	<b>(84 281)</b>	<b>51,6%</b>	<b>(35 487)</b>	<b>34,5%</b>	<b>15,6%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(31 964)</b>	<b>144 111</b>	<b>(450,9%)</b>	<b>87 934</b>	<b>(275,1%)</b>	<b>232 045</b>	<b>(726,0%)</b>	<b>102 383</b>	<b>(4 526,4%)</b>	<b>(14,1%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-
<b>Total By Income Source</b>	<b>10 727</b>	<b>3,6%</b>	<b>5 644</b>	<b>1,9%</b>	<b>5 027</b>	<b>1,7%</b>	<b>273 598</b>	<b>92,7%</b>	<b>294 996</b>	<b>100,0%</b>	<b>(1 054)</b>	<b>(4%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>10 727</b>	<b>3,6%</b>	<b>5 644</b>	<b>1,9%</b>	<b>5 027</b>	<b>1,7%</b>	<b>273 598</b>	<b>92,7%</b>	<b>294 996</b>	<b>100,0%</b>	<b>(1 054)</b>	<b>(4%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr L. Mathwane	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 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>410 936</b>	<b>199 863</b>	<b>48,6%</b>	<b>127 113</b>	<b>30,9%</b>	<b>326 976</b>	<b>79,6%</b>	<b>109 308</b>	<b>75,3%</b>	<b>16,3%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
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%)	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>452 823</b>	<b>92 134</b>	<b>20,3%</b>	<b>114 413</b>	<b>25,3%</b>	<b>206 547</b>	<b>45,6%</b>	<b>105 251</b>	<b>40,6%</b>	<b>8,7%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(41 886)</b>	<b>107 730</b>	<b>-</b>	<b>12 699</b>	<b>-</b>	<b>120 429</b>	<b>-</b>	<b>4 057</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>103 858</b>	<b>130 353</b>	<b>-</b>	<b>32 818</b>	<b>-</b>	<b>163 171</b>	<b>-</b>	<b>35 534</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>103 858</b>	<b>130 353</b>	<b>-</b>	<b>32 818</b>	<b>-</b>	<b>163 171</b>	<b>-</b>	<b>35 534</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>103 858</b>	<b>130 353</b>	<b>-</b>	<b>32 818</b>	<b>-</b>	<b>163 171</b>	<b>-</b>	<b>35 534</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>103 858</b>	<b>130 353</b>	<b>-</b>	<b>32 818</b>	<b>-</b>	<b>163 171</b>	<b>-</b>	<b>35 534</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>215 003</b>	<b>27 570</b>	<b>12,8%</b>	<b>39 334</b>	<b>18,3%</b>	<b>66 905</b>	<b>31,1%</b>	<b>33 613</b>	<b>20,8%</b>	<b>17,0%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>145 864</b>	<b>20 671</b>	<b>14,2%</b>	<b>19 126</b>	<b>13,1%</b>	<b>39 797</b>	<b>27,3%</b>	<b>29 296</b>	<b>25,4%</b>	<b>(34,7%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	69 139	6 900	10,0%	20 208	29,2%	27 108	39,2%	4 318	7,9%	368,1%	
<b>Capital Expenditure Functional</b>	<b>215 003</b>	<b>27 570</b>	<b>12,8%</b>	<b>39 334</b>	<b>18,3%</b>	<b>66 905</b>	<b>31,1%</b>	<b>33 613</b>	<b>20,8%</b>	<b>17,0%</b>	
<b>Municipal governance and administration</b>	<b>8 500</b>	<b>1 332</b>	<b>15,7%</b>	<b>504</b>	<b>5,9%</b>	<b>1 836</b>	<b>21,6%</b>	<b>287</b>	<b>20,8%</b>	<b>75,3%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>21 840</b>	<b>9 156</b>	<b>41,9%</b>	<b>3 167</b>	<b>14,5%</b>	<b>12 322</b>	<b>56,4%</b>	<b>3 606</b>	<b>33,4%</b>	<b>(12,2%)</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>183 943</b>	<b>16 762</b>	<b>9,1%</b>	<b>35 433</b>	<b>19,3%</b>	<b>52 195</b>	<b>28,4%</b>	<b>29 490</b>	<b>19,3%</b>	<b>20,2%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>720</b>	<b>320</b>	<b>44,4%</b>	<b>231</b>	<b>32,1%</b>	<b>551</b>	<b>76,5%</b>	<b>230</b>	<b>38,3%</b>	<b>4%</b>	
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 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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>595 603</b>	<b>184 243</b>	<b>30,9%</b>	<b>153 909</b>	<b>25,8%</b>	<b>338 152</b>	<b>56,8%</b>	<b>352 592</b>	<b>56,1%</b>	<b>(56,3%)</b>	
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(357 854)</b>	<b>(90 991)</b>	<b>25.4%</b>	<b>(102 957)</b>	<b>28.8%</b>	<b>(193 949)</b>	<b>54.2%</b>	<b>(59 411)</b>	<b>32.4%</b>	<b>73.3%</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>237 749</b>	<b>93 252</b>	<b>39.2%</b>	<b>50 952</b>	<b>21.4%</b>	<b>144 203</b>	<b>60.7%</b>	<b>293 181</b>	<b>84.7%</b>	<b>(82.6%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(215 003)</b>	<b>(45 176)</b>	<b>21.0%</b>	<b>(41 024)</b>	<b>19.1%</b>	<b>(86 200)</b>	<b>40.1%</b>	<b>(43 204)</b>	<b>35.5%</b>	<b>(5.0%)</b>
Capital assets	(215 003)	(45 176)	21.0%	(41 024)	19.1%	(86 200)	40.1%	(43 204)	35.5%	(5.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(215 003)</b>	<b>(45 176)</b>	<b>21.0%</b>	<b>(41 024)</b>	<b>19.1%</b>	<b>(86 200)</b>	<b>40.1%</b>	<b>(43 204)</b>	<b>35.5%</b>	<b>(5.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>22 746</b>	<b>48 075</b>	<b>21.4%</b>	<b>9 928</b>	<b>43.6%</b>	<b>58 004</b>	<b>255.0%</b>	<b>249 977</b>	<b>527.5%</b>	<b>(96.0%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%	-	-	-	-
<b>Total By Income Source</b>	<b>1 797</b>	<b>1.6%</b>	<b>1 626</b>	<b>1.4%</b>	<b>1 540</b>	<b>1.3%</b>	<b>110 762</b>	<b>95.7%</b>	<b>115 725</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>1 797</b>	<b>1.6%</b>	<b>1 626</b>	<b>1.4%</b>	<b>1 540</b>	<b>1.3%</b>	<b>110 762</b>	<b>95.7%</b>	<b>115 725</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 070</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>1 070</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Gq 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 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		
<b>R thousands</b>											
<b>Operating Revenue and Expenditure</b>											
<b>Operating Revenue</b>	<b>534 006</b>	<b>226 549</b>	<b>42,4%</b>	<b>159 370</b>	<b>29,8%</b>	<b>385 919</b>	<b>72,3%</b>	<b>167 462</b>	<b>70,9%</b>	<b>(4,8%)</b>	
<b>Exchange Revenue</b>											
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%	
<b>Non-Exchange Revenue</b>											
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	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>529 471</b>	<b>114 615</b>	<b>21,6%</b>	<b>123 891</b>	<b>23,4%</b>	<b>238 506</b>	<b>45,0%</b>	<b>97 367</b>	<b>38,4%</b>	<b>27,2%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>4 535</b>	<b>111 934</b>	<b>-</b>	<b>35 479</b>	<b>-</b>	<b>147 412</b>	<b>-</b>	<b>70 095</b>	<b>-</b>	<b>-</b>	
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)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>90 672</b>	<b>132 022</b>	<b>-</b>	<b>57 606</b>	<b>-</b>	<b>189 628</b>	<b>-</b>	<b>71 642</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>90 672</b>	<b>132 022</b>	<b>-</b>	<b>57 606</b>	<b>-</b>	<b>189 628</b>	<b>-</b>	<b>71 642</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>90 672</b>	<b>132 022</b>	<b>-</b>	<b>57 606</b>	<b>-</b>	<b>189 628</b>	<b>-</b>	<b>71 642</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>90 672</b>	<b>132 022</b>	<b>-</b>	<b>57 606</b>	<b>-</b>	<b>189 628</b>	<b>-</b>	<b>71 642</b>	<b>-</b>	<b>-</b>	

**Part 2: Capital Revenue and Expenditure**

	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		
<b>R thousands</b>											
<b>Capital Revenue and Expenditure</b>											
<b>Source of Finance</b>	<b>165 872</b>	<b>28 109</b>	<b>16,9%</b>	<b>30 228</b>	<b>18,2%</b>	<b>58 337</b>	<b>35,2%</b>	<b>12 461</b>	<b>29,3%</b>	<b>142,6%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>74 854</b>	<b>17 775</b>	<b>23,7%</b>	<b>19 691</b>	<b>26,3%</b>	<b>37 466</b>	<b>50,1%</b>	<b>10 869</b>	<b>51,4%</b>	<b>81,2%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	91 018	10 334	11,4%	10 537	11,6%	20 871	22,9%	1 592	9,6%	562,0%	
<b>Capital Expenditure Functional</b>	<b>165 872</b>	<b>28 109</b>	<b>16,9%</b>	<b>30 228</b>	<b>18,2%</b>	<b>58 337</b>	<b>35,2%</b>	<b>12 461</b>	<b>29,3%</b>	<b>142,6%</b>	
<b>Municipal governance and administration</b>	<b>9 591</b>	<b>-</b>	<b>-</b>	<b>1 009</b>	<b>10,5%</b>	<b>1 009</b>	<b>10,5%</b>	<b>252</b>	<b>7,9%</b>	<b>301,1%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>21 446</b>	<b>488</b>	<b>2,3%</b>	<b>3 409</b>	<b>15,9%</b>	<b>3 897</b>	<b>18,2%</b>	<b>205</b>	<b>8,2%</b>	<b>1 563,1%</b>	
Community and Social Services	21 037	451	2,1%	3 334	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	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>130 053</b>	<b>27 416</b>	<b>21,1%</b>	<b>24 590</b>	<b>18,9%</b>	<b>52 006</b>	<b>40,0%</b>	<b>11 639</b>	<b>41,3%</b>	<b>111,3%</b>	
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	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>4 783</b>	<b>206</b>	<b>4,3%</b>	<b>1 219</b>	<b>25,5%</b>	<b>1 425</b>	<b>29,8%</b>	<b>365</b>	<b>15,6%</b>	<b>234,0%</b>	
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%)	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>647 585</b>	<b>215 208</b>	<b>33,2%</b>	<b>196 082</b>	<b>30,3%</b>	<b>411 290</b>	<b>63,5%</b>	<b>175 799</b>	<b>65,3%</b>	<b>11,5%</b>	
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(475 346)</b>	<b>(105 784)</b>	<b>22,3%</b>	<b>(116 544)</b>	<b>24,5%</b>	<b>(222 327)</b>	<b>46,8%</b>	<b>(84 715)</b>	<b>44,6%</b>	<b>37,6%</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>172 239</b>	<b>109 425</b>	<b>63,5%</b>	<b>79 539</b>	<b>46,2%</b>	<b>188 963</b>	<b>109,7%</b>	<b>91 085</b>	<b>111,3%</b>	<b>(12,7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>1 709</b>		<b>(1 709)</b>						<b>(100,0%)</b>
Proceeds 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%)
<b>Payments</b>	<b>(190 043)</b>	<b>(32 495)</b>	<b>17,1%</b>	<b>(30 273)</b>	<b>15,9%</b>	<b>(62 768)</b>	<b>33,0%</b>	<b>(15 497)</b>	<b>40,1%</b>	<b>95,4%</b>
Capital assets	(190 043)	(32 495)	17,1%	(30 273)	15,9%	(62 768)	33,0%	(15 497)	40,1%	95,4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(190 043)</b>	<b>(30 786)</b>	<b>16,2%</b>	<b>(31 982)</b>	<b>16,8%</b>	<b>(62 768)</b>	<b>33,0%</b>	<b>(15 497)</b>	<b>40,1%</b>	<b>106,4%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>(17 804)</b>	<b>78 639</b>	<b>(441,7%)</b>	<b>47 556</b>	<b>(267,1%)</b>	<b>126 195</b>	<b>(708,8%)</b>	<b>75 588</b>	<b>516,0%</b>	<b>(37,1%)</b>
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:	<b>391 902</b>	<b>618 881</b>	<b>157,9%</b>	<b>666 437</b>	<b>170,1%</b>	<b>666 437</b>	<b>170,1%</b>	<b>606 986</b>	<b>293,5%</b>	<b>9,8%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-
<b>Total By Income Source</b>	<b>7 140</b>	<b>5,0%</b>	<b>3 941</b>	<b>2,8%</b>	<b>3 775</b>	<b>2,7%</b>	<b>127 177</b>	<b>89,5%</b>	<b>142 032</b>	<b>100,0%</b>	<b>(33)</b>			
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>7 140</b>	<b>5,0%</b>	<b>3 941</b>	<b>2,8%</b>	<b>3 775</b>	<b>2,7%</b>	<b>127 177</b>	<b>89,5%</b>	<b>142 032</b>	<b>100,0%</b>	<b>(33)</b>			

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>24</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Luvuyo Mahlaka	039 251 0230
Chief Financial Officer	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: NTABANKULU (EC444)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>321 993</b>	<b>92 188</b>	<b>28,6%</b>	<b>58 212</b>	<b>18,1%</b>	<b>150 400</b>	<b>46,7%</b>	<b>7 721</b>	<b>26,9%</b>	<b>653,9%</b>
<b>Exchange Revenue</b>										
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%
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>283 378</b>	<b>59 271</b>	<b>20,9%</b>	<b>62 316</b>	<b>22,0%</b>	<b>121 587</b>	<b>42,9%</b>	<b>51 870</b>	<b>30,7%</b>	<b>20,1%</b>
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	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>38 615</b>	<b>32 917</b>	<b>-</b>	<b>(4 104)</b>	<b>-</b>	<b>28 813</b>	<b>-</b>	<b>(44 148)</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>112 091</b>	<b>44 006</b>	<b>-</b>	<b>5 634</b>	<b>-</b>	<b>49 640</b>	<b>-</b>	<b>(39 250)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>112 091</b>	<b>44 006</b>	<b>-</b>	<b>5 634</b>	<b>-</b>	<b>49 640</b>	<b>-</b>	<b>(39 250)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>112 091</b>	<b>44 006</b>	<b>-</b>	<b>5 634</b>	<b>-</b>	<b>49 640</b>	<b>-</b>	<b>(39 250)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>112 091</b>	<b>44 006</b>	<b>-</b>	<b>5 634</b>	<b>-</b>	<b>49 640</b>	<b>-</b>	<b>(39 250)</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>68 270</b>	<b>4 454</b>	<b>6,5%</b>	<b>23 141</b>	<b>33,9%</b>	<b>27 595</b>	<b>40,4%</b>	<b>(612 813)</b>	<b>(762,3%)</b>	<b>(103,8%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>64 530</b>	<b>3 534</b>	<b>5,5%</b>	<b>22 346</b>	<b>34,6%</b>	<b>25 880</b>	<b>40,1%</b>	<b>(128 043)</b>	<b>(149,8%)</b>	<b>(117,5%)</b>
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%)
<b>Capital Expenditure Functional</b>	<b>68 270</b>	<b>4 454</b>	<b>6,5%</b>	<b>23 141</b>	<b>33,9%</b>	<b>27 595</b>	<b>40,4%</b>	<b>(612 813)</b>	<b>(762,3%)</b>	<b>(103,8%)</b>
<b>Municipal governance and administration</b>	<b>3 218</b>	<b>585</b>	<b>18,2%</b>	<b>419</b>	<b>13,0%</b>	<b>1 004</b>	<b>31,2%</b>	<b>(557 016)</b>	<b>(33 745,2%)</b>	<b>(100,1%)</b>
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)	(38 651,2%)	(100,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 259</b>	<b>59</b>	<b>,6%</b>	<b>400</b>	<b>3,9%</b>	<b>459</b>	<b>4,5%</b>	<b>(1 172)</b>	<b>(7,6%)</b>	<b>(134,1%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>51 750</b>	<b>3 534</b>	<b>6,8%</b>	<b>20 508</b>	<b>39,6%</b>	<b>24 042</b>	<b>46,5%</b>	<b>(55 302)</b>	<b>(51,0%)</b>	<b>(137,1%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>3 043</b>	<b>276</b>	<b>9,1%</b>	<b>1 814</b>	<b>59,6%</b>	<b>2 090</b>	<b>68,7%</b>	<b>677</b>	<b>50,9%</b>	<b>168,0%</b>
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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>389 356</b>	<b>139 748</b>	<b>35,9%</b>	<b>199 700</b>	<b>51,3%</b>	<b>339 447</b>	<b>87,2%</b>	<b>(27 194)</b>	<b>18,0%</b>	<b>(834,3%)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(222 706)</b>	<b>(36 538)</b>	<b>16,4%</b>	<b>(34 389)</b>	<b>15,4%</b>	<b>(70 927)</b>	<b>31,8%</b>	<b>(26 461)</b>	<b>16,4%</b>	<b>30,0%</b>
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	-	-	-	-
Transfers and grants	(1 051)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>166 649</b>	<b>103 209</b>	<b>61,9%</b>	<b>165 311</b>	<b>99,2%</b>	<b>268 620</b>	<b>161,1%</b>	<b>(53 655)</b>	<b>19,0%</b>	<b>(408,1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>4 092</b>				<b>4 092</b>				
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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(78 510)</b>									
Capital assets	(78 510)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(78 510)</b>	<b>4 092</b>	<b>(5,2%)</b>			<b>4 092</b>	<b>(5,2%)</b>			
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>								<b>(1 272)</b>	<b>18,2%</b>	<b>(100,0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	(1 272)	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>4 280</b>	<b>(1 400)</b>	<b>(32,7%)</b>	<b>(980)</b>	<b>(22,9%)</b>	<b>(2 380)</b>	<b>(55,6%)</b>			<b>(100,0%)</b>
Repayment of borrowing	4 280	(1 400)	(32,7%)	(980)	(22,9%)	(2 380)	(55,6%)	-	-	(100,0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>4 280</b>	<b>(1 400)</b>	<b>(32,7%)</b>	<b>(980)</b>	<b>(22,9%)</b>	<b>(2 380)</b>	<b>(55,6%)</b>	<b>(1 272)</b>		<b>(22,9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>92 419</b>	<b>105 902</b>	<b>114,6%</b>	<b>164 331</b>	<b>177,8%</b>	<b>270 233</b>	<b>292,4%</b>	<b>(54 926)</b>	<b>29,6%</b>	<b>(399,2%)</b>
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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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	-	-	-	-	-
<b>Total By Income Source</b>	<b>517</b>	<b>,8%</b>	<b>463</b>	<b>,7%</b>	<b>383</b>	<b>,6%</b>	<b>63 354</b>	<b>97,9%</b>	<b>64 717</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
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%	-	-	-	-
<b>Total By Customer Group</b>	<b>517</b>	<b>,8%</b>	<b>463</b>	<b>,7%</b>	<b>383</b>	<b>,6%</b>	<b>63 354</b>	<b>97,9%</b>	<b>64 717</b>	<b>100,0%</b>				

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(1)</b>	<b>(4,4%)</b>	<b>20</b>	<b>104,1%</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>,3%</b>	<b>19</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Ms Ivy Sikhulu Ngweni	039 258 0056
Chief Financial Officer	Mr Mzukisi Mhiffifi	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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	1 138 659	396 965	34,9%	327 016	28,7%	723 981	63,6%	310 392	62,1%	5,4%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	40 093	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%)
<b>Non-Exchange Revenue</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>86 812</b>	<b>160 111</b>	<b>-</b>	<b>108 963</b>	<b>-</b>	<b>269 074</b>	<b>-</b>	<b>75 895</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>602 092</b>	<b>258 961</b>	<b>-</b>	<b>296 993</b>	<b>-</b>	<b>555 955</b>	<b>-</b>	<b>269 989</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>602 092</b>	<b>258 961</b>	<b>-</b>	<b>296 993</b>	<b>-</b>	<b>555 955</b>	<b>-</b>	<b>269 989</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>602 092</b>	<b>258 961</b>	<b>-</b>	<b>296 993</b>	<b>-</b>	<b>555 955</b>	<b>-</b>	<b>269 989</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>602 092</b>	<b>258 961</b>	<b>-</b>	<b>296 993</b>	<b>-</b>	<b>555 955</b>	<b>-</b>	<b>269 989</b>	<b>-</b>	<b>-</b>

**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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	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%)
<b>Capital Expenditure Functional</b>	592 469	158 506	26,8%	150 467	25,4%	308 973	52,1%	115 602	40,2%	30,2%
<b>Municipal governance and administration</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	4 700	-	-	-	-	-	-	-	9,1%	-
Planning and Development	4 700	-	-	-	-	-	-	-	9,1%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	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	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**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	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	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%	31 388	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	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(885 053)</b>	<b>(93 961)</b>	<b>10.6%</b>	<b>(59 467)</b>	<b>6.7%</b>	<b>(153 428)</b>	<b>17.3%</b>	<b>(119 269)</b>	<b>25.2%</b>	<b>(50.1%)</b>
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)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>871 854</b>	<b>652 283</b>	<b>74.8%</b>	<b>422 423</b>	<b>48.5%</b>	<b>1 074 706</b>	<b>123.3%</b>	<b>484 298</b>	<b>110.2%</b>	<b>(12.8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>(10 271)</b>		<b>(10 271)</b>		<b>(20 542)</b>		<b>(177)</b>		<b>5 692.5%</b>
Proceeds 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%
<b>Payments</b>	<b>(592 469)</b>	<b>(207 652)</b>	<b>35.0%</b>	<b>(174 005)</b>	<b>29.4%</b>	<b>(381 657)</b>	<b>64.4%</b>	<b>(142 158)</b>	<b>60.4%</b>	<b>22.4%</b>
Capital assets	(592 469)	(207 652)	35.0%	(174 005)	29.4%	(381 657)	64.4%	(142 158)	60.4%	22.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(592 469)</b>	<b>(217 923)</b>	<b>36.6%</b>	<b>(184 276)</b>	<b>31.1%</b>	<b>(402 200)</b>	<b>67.9%</b>	<b>(142 335)</b>	<b>60.5%</b>	<b>29.5%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>279 384</b>	<b>434 359</b>	<b>155.5%</b>	<b>238 147</b>	<b>85.2%</b>	<b>672 506</b>	<b>240.7%</b>	<b>341 963</b>	<b>220.2%</b>	<b>(30.4%)</b>
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:	<b>2 212 057</b>	<b>1 385 088</b>	<b>62.6%</b>	<b>1 623 235</b>	<b>73.4%</b>	<b>1 623 235</b>	<b>73.4%</b>	<b>1 979 657</b>	<b>143.0%</b>	<b>(18.0%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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%)	-	-
<b>Total By Income Source</b>	<b>3 884</b>	<b>1.9%</b>	<b>3 842</b>	<b>1.9%</b>	<b>3 453</b>	<b>1.7%</b>	<b>189 820</b>	<b>94.4%</b>	<b>200 999</b>	<b>100.0%</b>	<b>(3 999)</b>	<b>(2.0%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3 884</b>	<b>1.9%</b>	<b>3 842</b>	<b>1.9%</b>	<b>3 453</b>	<b>1.7%</b>	<b>189 820</b>	<b>94.4%</b>	<b>200 999</b>	<b>100.0%</b>	<b>(3 999)</b>	<b>(2.0%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6 721</b>	<b>66.6%</b>	<b>151</b>	<b>1.5%</b>	<b>9</b>	<b>.1%</b>	<b>3 214</b>	<b>31.8%</b>	<b>10 095</b>	<b>100.0%</b>

#### 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.

**AGGREGATED INFORMATION FOR EASTERN CAPE  
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 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	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>54 874 201</b>	<b>18 941 552</b>	<b>34,5%</b>	<b>9 226 598</b>	<b>16,8%</b>	<b>28 168 150</b>	<b>51,3%</b>	<b>11 911 018</b>	<b>58,3%</b>	<b>(22,5%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	13 038 944	3 938 277	30,2%	1 618 817	12,4%	5 557 094	42,6%	2 895 646	52,0%	(44,1%)
Service charges - Water	6 053 086	1 072 504	17,7%	737 863	12,2%	1 810 367	29,9%	1 507 748	46,4%	(51,1%)
Service charges - Waste Water Management	2 192 562	481 334	22,0%	288 982	13,2%	770 316	35,1%	460 767	43,4%	(37,3%)
Service charges - Waste Management	1 502 382	379 248	25,2%	236 384	15,7%	615 632	41,0%	309 309	48,6%	(23,6%)
Sale of Goods and Rendering of Services	591 597	129 958	22,0%	92 545	15,6%	222 903	37,6%	79 964	38,3%	15,7%
Agency services	112 734	24 671	21,9%	22 124	19,6%	46 795	41,5%	18 647	23,7%	18,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 192 309	612 994	28,0%	374 782	17,1%	987 776	45,1%	674 169	73,8%	(44,4%)
Interest earned from Current and Non Current Assets	1 106 848	181 368	16,4%	131 348	11,9%	312 716	28,3%	231 140	46,6%	(43,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 368	84	3,5%	1 752	74,0%	1 836	77,5%	41	17,6%	4 176,3%
Rental from Fixed Assets	150 046	37 843	25,2%	25 150	16,8%	62 993	42,0%	33 674	51,8%	(25,3%)
Licence and permits	90 708	19 064	21,0%	10 839	11,9%	29 903	33,0%	21 287	53,8%	(49,1%)
Special rating levies	15 436	4 789	31,0%	3 024	19,6%	7 813	50,6%	-	-	(100,0%)
Operational Revenue	643 362	49 808	7,7%	72 984	11,3%	122 792	19,1%	118 004	25,8%	(38,2%)
<b>Non-Exchange Revenue</b>										
Property rates	7 839 207	5 585 867	71,3%	752 860	9,6%	6 338 727	80,9%	693 035	77,7%	8,6%
Surcharges and Taxes	129 027	12 167	9,4%	21 705	16,8%	33 872	26,3%	56 165	113,2%	(61,4%)
Fines, penalties and forfeits	240 945	39 829	16,5%	49 720	20,6%	89 549	37,2%	23 238	15,1%	114,0%
Licences or permits	44 085	13 791	31,3%	13 039	29,6%	26 829	60,9%	15 550	59,5%	(16,1%)
Transfer and subsidies - Operational	16 773 928	6 001 304	35,8%	4 398 643	26,2%	10 399 947	62,0%	4 688 618	65,4%	(6,2%)
Interest	386 236	61 729	16,0%	63 827	16,5%	125 556	32,5%	63 602	52,0%	4%
Fuel Levy	1 660 020	266 014	16,0%	266 014	16,0%	532 028	32,0%	-	-	(100,0%)
Operational Revenue	21 605	22 676	105,0%	19 686	91,1%	42 362	196,1%	17 056	-	15,4%
Gains on disposal of Assets	24 091	3 747	15,6%	2 223	9,2%	5 970	24,8%	5 373	(39,3%)	(58,6%)
Other Gains	27 163	2 486	9,2%	22 287	82,0%	24 773	91,2%	2 013	2 043,5%	(1 207,4%)
Discontinued Operations	34 711	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>55 439 442</b>	<b>10 735 704</b>	<b>19,4%</b>	<b>7 950 526</b>	<b>14,3%</b>	<b>18 686 230</b>	<b>33,7%</b>	<b>11 009 924</b>	<b>43,1%</b>	<b>(27,8%)</b>
Employee related costs	16 478 726	3 348 714	20,3%	2 580 179	15,7%	5 928 892	36,0%	3 840 916	45,3%	(32,8%)
Remuneration of councillors	836 916	175 769	21,0%	160 437	19,2%	336 207	40,2%	200 569	45,5%	(20,0%)
Bulk purchases - electricity	13 410 893	3 178 040	23,7%	1 375 442	10,3%	4 553 842	34,0%	2 531 250	54,7%	(45,7%)
Inventory consumed	1 824 814	225 748	12,4%	270 821	14,8%	496 569	27,2%	311 790	34,4%	(13,1%)
Debt impairment	5 296 376	564 732	10,7%	507 594	9,6%	1 072 326	20,2%	490 503	17,9%	3,5%
Depreciation and amortisation	4 263 663	748 257	17,5%	731 911	17,2%	1 480 168	34,7%	879 189	43,2%	(16,8%)
Interest	247 982	92 648	37,4%	65 200	26,3%	157 848	63,7%	65 509	62,6%	(5,5%)
Contracted services	6 155 924	966 794	15,7%	1 151 063	18,7%	2 117 857	34,4%	1 267 649	36,2%	(9,2%)
Transfers and subsidies	557 711	143 965	25,8%	112 988	20,3%	256 953	46,1%	152 542	50,0%	(25,9%)
Irrecoverable debts written off	1 061 591	155 042	14,6%	(37 696)	(3,6%)	117 346	11,1%	77 437	26,9%	(148,7%)
Operational costs	4 704 535	1 101 586	23,4%	999 167	21,2%	2 100 753	44,7%	1 124 577	46,9%	(11,2%)
Losses on disposal of Assets	86 709	810	9%	1 018	1,2%	1 828	2,1%	43 438	452,4%	(97,7%)
Other Losses	513 801	33 239	6,5%	32 403	6,3%	65 642	12,8%	24 555	14,7%	32,0%
<b>Surplus/(Deficit)</b>	<b>(565 241)</b>	<b>8 205 848</b>	<b>-</b>	<b>1 276 072</b>	<b>-</b>	<b>9 481 920</b>	<b>-</b>	<b>901 094</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	7 891 398	1 058 236	13,4%	1 717 657	21,8%	2 775 893	35,2%	1 433 275	30,0%	19,8%
Transfers and subsidies - capital (in-kind)	-	126	-	-	-	10 874	-	1 070 489 750,0%	100,0%	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>7 326 157</b>	<b>9 264 209</b>	<b>-</b>	<b>2 993 729</b>	<b>-</b>	<b>12 257 938</b>	<b>-</b>	<b>2 345 242</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>7 326 157</b>	<b>9 264 209</b>	<b>-</b>	<b>2 993 729</b>	<b>-</b>	<b>12 257 938</b>	<b>-</b>	<b>2 345 242</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>7 326 157</b>	<b>9 264 209</b>	<b>-</b>	<b>2 993 729</b>	<b>-</b>	<b>12 257 938</b>	<b>-</b>	<b>2 345 242</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	16 522	-	16 522	-	33 043	-	19 889	63,6%	(16,9%)
<b>Surplus/(Deficit) for the year</b>	<b>7 326 157</b>	<b>9 280 731</b>	<b>-</b>	<b>3 010 251</b>	<b>-</b>	<b>12 290 982</b>	<b>-</b>	<b>2 365 132</b>	<b>-</b>	<b>-</b>

**Part 2: Capital Revenue and Expenditure**

	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	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>10 164 898</b>	<b>1 629 447</b>	<b>16,0%</b>	<b>2 143 607</b>	<b>21,1%</b>	<b>3 773 054</b>	<b>37,1%</b>	<b>1 811 612</b>	<b>30,4%</b>	<b>18,3%</b>
National Government	7 216 070	1 346 102	18,7%	1 700 731	23,6%	3 046 833	42,2%	1 801 937	32,1%	(5,6%)
Provincial Government	345 788	(16 259)	(4,7%)	54 687	15,8%	38 427	11,1%	(2 341)	9,4%	(2 435,8%)
District Municipality	63 609	446	7%	-	-	446	7%	-	1,1%	-
Transfers and subsidies - capital (monetary alloc)/Department of Transport	44 489	2 234	5,0%	4 660	10,5%	6 894	15,5%	19 016	51,7%	(75,5%)
<b>Transfers recognised - capital</b>	<b>7 669 955</b>	<b>1 332 522</b>	<b>17,4%</b>	<b>1 760 078</b>	<b>22,9%</b>	<b>3 092 600</b>	<b>40,3%</b>	<b>1 818 612</b>	<b>30,0%</b>	<b>(3,2%)</b>
Borrowing	234 623	1 684	7%	2 571	1,1%	4 255	1,8%	57 298	30,1%	(95,5%)
Internally generated funds	2 260 319	295 241	13,1%	380 958	16,9%	676 198	29,9%	(64 299)	31,7%	(692,5%)
<b>Capital Expenditure Functional</b>	<b>10 206 585</b>	<b>1 708 325</b>	<b>16,7%</b>	<b>2 174 460</b>	<b>21,3%</b>	<b>3 882 785</b>	<b>38,0%</b>	<b>1 856 454</b>	<b>32,1%</b>	<b>17,1%</b>
<b>Municipal governance and administration</b>	<b>702 998</b>	<b>194 669</b>	<b>27,7%</b>	<b>162 322</b>	<b>23,1%</b>	<b>356 991</b>	<b>50,8%</b>	<b>(321 009)</b>	<b>62,6%</b>	<b>(150,6%)</b>
Executive and Council	26 692	3 519	13,2%	1 667	6,2%	5 186	19,4%	1 894	32,7%	(12,0%)
Finance and administration	672 983	190 523	28,3%	160 653	23,9%	351 176	52,2%	(322 972)	63,7%	(149,7%)
Internal audit	2 923	626	21,4%	3	-	629	21,5%	69	263,8%	(96,4%)
<b>Community and Public Safety</b>	<b>1 021 586</b>	<b>117 083</b>	<b>11,5%</b>	<b>136 371</b>	<b>13,3%</b>	<b>253 454</b>	<b>24,8%</b>	<b>206 670</b>	<b>20,6%</b>	<b>(34,0%)</b>
Community and Social Services	249 753	31 376	12,6%	30 131	12,1%	61 507	24,6%	31 949	(25,0%)	(5,7%)
Sport And Recreation	166 216	22 439	13,5%	15 418	9,3%	37 857	22,8%	49 783	56,8%	(69,0%)
Public Safety	137 519	12 602	9,2%	7 513	5,5%	20 115	14,6%	29 070	23,2%	(74,2%)
Housing	458 134	49 629	10,8%	80 394	17,5%	130 024	28,4%	93 551	24,2%	(14,1%)
Health	9 964	1 037	10,4%	2 915	29,3%	3 962	39,7%	2 316	31,9%	25,9%
<b>Economic and Environmental Services</b>	<b>3 814 553</b>	<b>657 590</b>	<b>17,2%</b>	<b>961 101</b>	<b>25,2%</b>	<b>1 618 691</b>	<b>42,4%</b>	<b>994 978</b>	<b>28,2%</b>	<b>(3,4%)</b>
Planning and Development	1 021 947	159 299	15,6%	305 551	29,9%	464 850	45,5%	229 527	25,6%	33,1%
Road Transport	2 791 406	498 291	17,9%	655 550	23,5%	1 153 841	41,3%	765 449	29,3%	(14,4%)
Environmental Protection	1 000	-	-	-	-	-	-	1	1%	(100,0%)
<b>Trading Services</b>	<b>4 589 902</b>	<b>737 860</b>	<b>16,0%</b>	<b>905 785</b>	<b>19,7%</b>	<b>1 643 645</b>	<b>35,7%</b>	<b>974 844</b>	<b>33,2%</b>	<b>(7,1%)</b>
Energy sources	724 045	123 968	17,1%	126 316	17,4%	250 283	34,6%	190 827	24,6%	(33,8%)
Water Management	3 010 089	518 680	17,2%	688 462	22,9%	1 207 142	40,1%	621 676	37,1%	10,7%
Waste Water Management	681 818	89 529	13,1%	73 461	10,8%	162 990	23,9%	117 796	30,0%	(37,6%)
Waste Management	183 951	5 683	3,1%	17 547	9,5%	23 230	12,6%	44 544	18,1%	(60,6%)
<b>Other</b>	<b>68 145</b>	<b>1 124</b>	<b>1,6%</b>	<b>8 880</b>	<b>13,0%</b>	<b>10 004</b>	<b>14,7%</b>	<b>971</b>	<b>10,5%</b>	<b>814,3%</b>

**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			

Other revenue	3 902 014	3 300 424	84.6%	3 419 261	87.6%	6 719 685	172.2%	2 512 243	93.8%	36.1%
Transfers and Subsidies - Operational	15 684 193	4 694 503	29.9%	3 322 747	21.2%	8 017 250	51.1%	5 995 690	70.7%	(44.6%)
Transfers and Subsidies - Capital	6 148 768	2 410 131	39.2%	1 433 344	23.3%	3 843 474	62.5%	2 224 279	50.0%	(35.6%)
Interest	1 158 270	159 800	13.8%	165 061	14.3%	324 862	28.0%	156 735	15.6%	5.3%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(44 399 824)</b>	<b>(7 299 679)</b>	<b>16.4%</b>	<b>(8 808 919)</b>	<b>19.8%</b>	<b>(16 108 597)</b>	<b>36.3%</b>	<b>(6 655 835)</b>	<b>34.6%</b>	<b>32.3%</b>
Suppliers and employees	(43 929 583)	(7 250 682)	16.5%	(8 758 342)	19.9%	(16 009 024)	36.4%	(6 618 397)	34.8%	32.3%
Finance charges	(144 856)	(3 962)	2.7%	(5 157)	3.6%	(9 119)	6.3%	(228)	4.7%	2 161.0%
Transfers and grants	(325 386)	(45 034)	13.8%	(45 420)	14.0%	(90 454)	27.8%	(37 211)	20.7%	22.1%
<b>Net Cash from/(used) Operating Activities</b>	<b>7 387 954</b>	<b>6 322 682</b>	<b>85.6%</b>	<b>2 312 144</b>	<b>31.3%</b>	<b>8 634 826</b>	<b>116.9%</b>	<b>6 581 873</b>	<b>84.7%</b>	<b>(64.9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>44 362</b>	<b>5 053</b>	<b>11.4%</b>	<b>(11 711)</b>	<b>(26.4%)</b>	<b>(6 658)</b>	<b>(15.0%)</b>	<b>79 981</b>	<b>(24.9%)</b>	<b>(114.6%)</b>
Proceeds on disposal of PPE	36 362	13 618	37.5%	183	.5%	13 801	38.0%	80 142	99.7%	(99.8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	96	1.2%	-	-	12	-	696.8%
Decrease (Increase) in non-current receivables	8 000	(8 565)	-	(11 989)	-	(20 555)	-	(173)	-	6 828.1%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(8 151 277)</b>	<b>(1 602 710)</b>	<b>19.7%</b>	<b>(2 036 938)</b>	<b>25.0%</b>	<b>(3 639 648)</b>	<b>44.7%</b>	<b>(1 776 898)</b>	<b>36.5%</b>	<b>14.6%</b>
Capital assets	(8 151 277)	(1 602 710)	19.7%	(2 036 938)	25.0%	(3 639 648)	44.7%	(1 776 898)	36.5%	14.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(8 106 914)</b>	<b>(1 597 657)</b>	<b>19.7%</b>	<b>(2 048 649)</b>	<b>25.3%</b>	<b>(3 646 306)</b>	<b>45.0%</b>	<b>(1 696 918)</b>	<b>35.5%</b>	<b>20.7%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>115 730</b>	<b>3 694</b>	<b>3.2%</b>	<b>5 477</b>	<b>4.7%</b>	<b>9 171</b>	<b>7.9%</b>	<b>(3 484)</b>	<b>(15.8%)</b>	<b>(257.2%)</b>
Short term loans	-	-	-	-	-	-	-	(377)	10.8%	(100.0%)
Borrowing long term/refinancing	100 000	-	-	-	-	-	-	(1 272)	(4.2%)	(100.0%)
Increase (decrease) in consumer deposits	15 730	3 694	23.5%	5 477	34.8%	9 171	58.3%	(1 835)	(25.7%)	(398.4%)
<b>Payments</b>	<b>(53 962)</b>	<b>(27 619)</b>	<b>51.2%</b>	<b>(9 198)</b>	<b>17.0%</b>	<b>(36 817)</b>	<b>68.2%</b>	<b>(11 598)</b>	<b>57.4%</b>	<b>(20.7%)</b>
Repayment of borrowing	(53 962)	(27 619)	51.2%	(9 198)	17.0%	(36 817)	68.2%	(11 598)	57.4%	(20.7%)
<b>Net Cash from/(used) Financing Activities</b>	<b>61 768</b>	<b>(23 925)</b>	<b>(38.7%)</b>	<b>(3 722)</b>	<b>(6.0%)</b>	<b>(27 647)</b>	<b>(44.8%)</b>	<b>(15 082)</b>	<b>248.7%</b>	<b>(75.3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(657 193)</b>	<b>4 701 100</b>	<b>(715.3%)</b>	<b>259 773</b>	<b>(39.5%)</b>	<b>4 960 874</b>	<b>(754.9%)</b>	<b>4 869 873</b>	<b>170.2%</b>	<b>(94.7%)</b>
Cash/cash equivalents at the year begin:	11 586 999	8 754 099	75.6%	13 735 841	118.5%	8 754 099	75.6%	13 213 262	68.9%	4.0%
Cash/cash equivalents at the year end:	10 929 806	13 735 898	125.7%	14 013 331	128.2%	14 013 331	128.2%	18 099 314	154.0%	(22.6%)

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	848 274	4.0%	647 019	3.1%	757 419	3.6%	18 697 628	89.2%	20 950 340	39.3%	124 044	.6%	62 472 842	298.2%
Trade and Other Receivables from Exchange Transactions - Electricity	910 484	25.1%	280 100	7.7%	261 581	7.2%	2 179 779	60.0%	3 631 944	6.8%	48 981	1.3%	5 732 586	157.8%
Receivables from Non-exchange Transactions - Property Rates	2 390 663	23.9%	269 683	2.7%	219 808	2.2%	7 114 244	71.2%	9 994 397	18.8%	39 132	.4%	2 792 128	27.9%
Receivables from Exchange Transactions - Waste Water Management	249 362	5.6%	141 648	3.2%	134 995	3.0%	3 903 439	88.1%	4 429 444	8.3%	86 879	2.0%	10 171 313	229.6%
Receivables from Exchange Transactions - Waste Management	197 518	4.7%	100 593	2.4%	81 482	1.9%	3 839 060	91.0%	4 218 653	7.9%	76 769	1.8%	5 452 055	129.2%
Receivables from Exchange Transactions - Property Rental Debtors	8 177	2.6%	5 923	1.9%	3 582	1.1%	296 785	94.4%	314 467	.6%	(96)	-	458 662	145.9%
Interest on Arrear Debtor Accounts	261 405	3.2%	251 134	3.0%	236 868	2.9%	7 519 468	90.9%	8 268 874	15.5%	23 124	.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	399	1.5%	273	1.0%	263	1.0%	26 403	96.6%	27 338	.1%	12 747	46.6%	-	-
Other	35 315	2.4%	62 704	4.3%	62 753	4.3%	1 299 292	89.0%	1 460 064	2.7%	64 345	4.4%	19 542	1.3%
<b>Total By Income Source</b>	<b>4 901 596</b>	<b>9.2%</b>	<b>1 759 077</b>	<b>3.3%</b>	<b>1 758 750</b>	<b>3.3%</b>	<b>44 876 098</b>	<b>84.2%</b>	<b>53 295 521</b>	<b>100.0%</b>	<b>475 925</b>	<b>.9%</b>	<b>87 099 127</b>	<b>163.4%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	223 755	8.6%	152 869	5.9%	132 111	5.1%	2 081 740	80.4%	2 590 475	4.9%	5 226	.2%	-	-
Commercial	1 909 051	24.3%	385 114	4.9%	336 154	4.3%	5 211 074	66.5%	7 841 394	14.7%	(48)	-	-	-
Households	2 721 658	6.6%	1 177 617	2.8%	1 252 284	3.0%	36 267 662	87.6%	41 419 222	77.7%	470 747	1.1%	87 099 127	210.3%
Other	47 132	3.3%	43 477	3.0%	38 201	2.6%	1 315 621	91.1%	1 444 431	2.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>4 901 596</b>	<b>9.2%</b>	<b>1 759 077</b>	<b>3.3%</b>	<b>1 758 750</b>	<b>3.3%</b>	<b>44 876 098</b>	<b>84.2%</b>	<b>53 295 521</b>	<b>100.0%</b>	<b>475 925</b>	<b>.9%</b>	<b>87 099 127</b>	<b>163.4%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	764 350	15.3%	61 786	1.2%	100 506	2.0%	4 063 666	81.4%	4 990 309	57.2%
Bulk Water	45 820	12.9%	947	.3%	870	.2%	307 045	86.6%	354 682	4.1%
PAYE deductions	43 920	99.7%	-	-	-	-	141	.3%	44 061	.5%
VAT (output less input)	116 860	100.0%	-	-	-	-	-	-	116 860	1.3%
Pensions / Retirement deductions	42 740	82.1%	(1 450)	(2.8%)	(450)	(.9%)	11 250	21.6%	52 089	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	695 399	53.6%	99 763	7.7%	42 732	3.3%	459 635	35.4%	1 297 529	14.9%
Auditor-General	8 045	16.2%	15 978	32.3%	8 048	16.3%	17 446	35.2%	49 517	.6%
Other	579 594	31.9%	25 425	1.4%	52 237	2.9%	1 161 477	63.9%	1 818 734	20.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 296 727</b>	<b>26.3%</b>	<b>202 449</b>	<b>2.3%</b>	<b>203 943</b>	<b>2.3%</b>	<b>6 020 660</b>	<b>69.0%</b>	<b>8 723 780</b>	<b>100.0%</b>

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