

**NORTHERN CAPE: JOE MOROLONG (NC451)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>347 475</b>	<b>100 009</b>	<b>28,8%</b>	<b>99 299</b>	<b>28,6%</b>	<b>199 308</b>	<b>57,4%</b>	<b>90 247</b>	<b>57,9%</b>	<b>10,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	12 549	2 200	17,5%	3 849	30,7%	6 049	48,2%	2 079	43,9%	85,1%
Service charges - Water	22 026	1 682	7,6%	5 421	24,6%	7 103	32,2%	3 908	24,0%	38,7%
Service charges - Waste Water Management	3 518	370	10,5%	370	10,5%	740	21,0%	356	43,3%	-4,0%
Service charges - Waste Management	5 688	610	10,7%	577	10,1%	1 187	20,9%	963	42,9%	(40,1%)
Sale of Goods and Rendering of Services	176	51	29,3%	76	43,2%	127	72,5%	23	25,2%	223,2%
Agency services	30	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 796	3 790	19,1%	3 869	19,5%	7 659	38,7%	3 657	55,2%	5,8%
Interest earned from Current and Non Current Assets	8 176	567	6,9%	176	2,2%	744	9,1%	1 442	25,1%	(87,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	162	22	13,3%	40	24,4%	61	37,7%	38	48,5%	2,9%
Licence and permits	151	15	10,0%	36	23,7%	51	33,7%	-	19,7%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	293	18	6,0%	73	25,0%	91	31,0%	53	22,1%	37,1%
<b>Non-Exchange Revenue</b>										
Property rates	51 118	-	-	9 992	19,5%	9 992	19,5%	13 241	31,1%	(24,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 022	83 133	40,4%	67 315	32,7%	150 448	73,0%	64 350	72,9%	4,6%
Interest	14 477	7 551	52,2%	7 506	51,8%	15 057	104,0%	136	48,1%	5 433,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 307	-	-	-	-	-	-	-	-	-
Other Gains	(22)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>423 300</b>	<b>60 975</b>	<b>14,4%</b>	<b>79 030</b>	<b>18,7%</b>	<b>140 006</b>	<b>33,1%</b>	<b>78 118</b>	<b>34,4%</b>	<b>1,2%</b>
Employee related costs	130 925	30 217	23,1%	36 393	27,8%	66 610	50,9%	34 132	47,8%	6,6%
Remuneration of councillors	14 010	3 408	24,3%	3 720	26,6%	7 129	50,9%	3 995	45,4%	(6,9%)
Bulk purchases - electricity	16 498	2 022	12,3%	4 658	28,2%	6 680	40,5%	2 141	81,2%	117,6%
Inventory consumed	25 711	1 428	5,6%	4 533	17,6%	5 961	23,2%	5 795	20,8%	(21,8%)
Debt impairment	20 771	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	107 961	-	-	-	-	-	-	-	-	-
Interest	37	0	9%	16	43,7%	17	44,6%	-	4,1%	(100,0%)
Contracted services	41 573	12 929	31,1%	11 737	28,2%	24 666	59,3%	16 798	71,7%	(30,1%)
Transfers and subsidies	600	-	-	136	22,6%	136	22,6%	-	-	(100,0%)
Irrecoverable debts written off	17 828	-	-	-	-	-	-	-	-	-
Operational costs	41 685	10 971	26,3%	17 837	42,8%	28 808	69,1%	15 257	50,5%	16,9%
Losses on disposal of Assets	5 724	-	-	-	-	-	-	-	-	-
Other Losses	(22)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(75 824)</b>	<b>39 034</b>	<b>-</b>	<b>20 268</b>	<b>-</b>	<b>59 302</b>	<b>-</b>	<b>12 129</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	116 518	37 015	31,2%	28 644	24,2%	65 660	55,4%	403	9,1%	7 000,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>42 694</b>	<b>76 049</b>	<b>-</b>	<b>48 913</b>	<b>-</b>	<b>124 962</b>	<b>-</b>	<b>12 532</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>42 694</b>	<b>76 049</b>	<b>-</b>	<b>48 913</b>	<b>-</b>	<b>124 962</b>	<b>-</b>	<b>12 532</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>42 694</b>	<b>76 049</b>	<b>-</b>	<b>48 913</b>	<b>-</b>	<b>124 962</b>	<b>-</b>	<b>12 532</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>42 694</b>	<b>76 049</b>	<b>-</b>	<b>48 913</b>	<b>-</b>	<b>124 962</b>	<b>-</b>	<b>12 532</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>160 221</b>	<b>23 595</b>	<b>14,7%</b>	<b>33 829</b>	<b>21,1%</b>	<b>57 424</b>	<b>35,8%</b>	<b>44 280</b>	<b>43,9%</b>	<b>(23,6%)</b>
National Government	148 341	22 014	14,8%	32 591	22,0%	54 605	36,8%	42 857	49,2%	(24,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>148 341</b>	<b>22 014</b>	<b>14,8%</b>	<b>32 591</b>	<b>22,0%</b>	<b>54 605</b>	<b>36,8%</b>	<b>42 857</b>	<b>49,2%</b>	<b>(24,0%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 880	1 581	13,3%	1 238	10,4%	2 819	23,7%	1 423	9,2%	(13,0%)
<b>Capital Expenditure Functional</b>	<b>160 221</b>	<b>23 595</b>	<b>14,7%</b>	<b>33 829</b>	<b>21,1%</b>	<b>57 424</b>	<b>35,8%</b>	<b>44 280</b>	<b>43,9%</b>	<b>(23,6%)</b>
<b>Municipal governance and administration</b>	<b>5 950</b>	<b>85</b>	<b>1,4%</b>	<b>1 072</b>	<b>18,0%</b>	<b>1 157</b>	<b>19,4%</b>	<b>1 423</b>	<b>11,5%</b>	<b>(24,6%)</b>
Executive and Council	100	-	-	-	-	-	-	-	-	-
Finance and administration	5 350	85	1,6%	1 072	20,0%	1 157	21,6%	1 423	12,2%	(24,6%)
Internal audit	500	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>11 782</b>	<b>653</b>	<b>5,5%</b>	<b>-</b>	<b>-</b>	<b>653</b>	<b>5,5%</b>	<b>1 228</b>	<b>25,5%</b>	<b>(100,0%)</b>
Community and Social Services	150	653	435,5%	-	-	653	435,5%	-	-	-
Sport And Recreation	11 632	-	-	-	-	-	-	1 228	29,0%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>12 402</b>	<b>4 437</b>	<b>35,8%</b>	<b>7 232</b>	<b>58,3%</b>	<b>11 669</b>	<b>94,1%</b>	<b>6 033</b>	<b>59,1%</b>	<b>19,9%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 102	4 437	36,7%	7 232	59,8%	11 669	96,4%	6 033	59,3%	19,9%
Environmental Protection	300	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>130 087</b>	<b>18 420</b>	<b>14,2%</b>	<b>25 525</b>	<b>19,6%</b>	<b>43 945</b>	<b>33,8%</b>	<b>35 596</b>	<b>45,9%</b>	<b>(28,3%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	104 378	12 236	11,7%	22 162	21,2%	34 398	33,0%	30 957	44,0%	(28,4%)
Waste Water Management	25 708	6 184	24,1%	3 363	13,1%	9 547	37,1%	4 639	68,7%	(27,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>439 905</b>	<b>135 014</b>	<b>30,7%</b>	<b>127 420</b>	<b>29,0%</b>	<b>262 434</b>	<b>59,7%</b>	<b>149 850</b>	<b>-</b>	<b>(15,0%)</b>
Property rates	41 305	6 514	15,8%	8 611	20,8%	15 125	36,6%	-	-	(100,0%)
Service charges	43 613	8 042	18,4%	7 966	18,3%	16 008	36,7%	-	-	(100,0%)

Other revenue	(12 002)	10 290	(85,7%)	7 503	(62,5%)	17 793	(148,2%)	-	-	(100,0%)
Transfers and Subsidies - Operational	206 022	89 283	43,3%	88 164	42,8%	177 447	86,1%	123 839	-	(28,8%)
Transfers and Subsidies - Capital	118 518	20 317	17,1%	15 000	12,7%	35 317	29,8%	25 539	-	(41,3%)
Interest	42 449	567	1,3%	176	0,4%	744	1,8%	472	-	(62,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(281 998)</b>	<b>(114 656)</b>	<b>40,7%</b>	<b>(122 342)</b>	<b>43,4%</b>	<b>(236 997)</b>	<b>84,0%</b>	<b>(180 540)</b>	<b>163,1%</b>	<b>(32,2%)</b>
Suppliers and employees	(281 960)	(114 656)	40,7%	(122 342)	43,4%	(236 997)	84,1%	(180 540)	163,1%	(32,2%)
Finance charges	(37)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>157 907</b>	<b>20 358</b>	<b>12,9%</b>	<b>5 078</b>	<b>3,2%</b>	<b>25 436</b>	<b>16,1%</b>	<b>(30 690)</b>	<b>(25,3%)</b>	<b>(116,5%)</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>(144 995)</b>	<b>(49 067)</b>	<b>33,8%</b>	<b>(37 469)</b>	<b>25,8%</b>	<b>(86 536)</b>	<b>59,7%</b>	<b>(170)</b>	<b>,4%</b>	<b>21 945,0%</b>
Capital assets	(144 995)	(49 067)	33,8%	(37 469)	25,8%	(86 536)	59,7%	(170)	,4%	21 945,0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(144 995)</b>	<b>(49 067)</b>	<b>33,8%</b>	<b>(37 469)</b>	<b>25,8%</b>	<b>(86 536)</b>	<b>59,7%</b>	<b>(170)</b>	<b>,4%</b>	<b>21 945,0%</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>12 912</b>	<b>(28 709)</b>	<b>(222,3%)</b>	<b>(32 391)</b>	<b>(250,9%)</b>	<b>(61 100)</b>	<b>(473,2%)</b>	<b>(30 860)</b>	<b>(14,5%)</b>	<b>5,0%</b>
Cash/cash equivalents at the year begin:	6 212	-	-	(24 334)	(391,7%)	-	-	98 760	-	(124,6%)
Cash/cash equivalents at the year end:	19 124	(24 334)	(127,2%)	(56 724)	(296,6%)	(56 724)	(296,6%)	67 901	(19,7%)	(183,5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	5 882	4,2%	3 268	2,3%	2 834	2,0%	128 041	91,4%	140 026	26,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 804	10,7%	482	2,9%	483	2,9%	14 016	83,5%	16 785	3,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 166	3,3%	5 551	1,6%	2 462	7%	323 736	94,4%	342 916	63,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	481	3,0%	239	1,5%	237	1,5%	14 958	94,0%	15 914	3,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	699	3,4%	344	1,7%	346	1,7%	19 190	93,3%	20 578	3,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	3,6%	9	1,8%	9	1,8%	472	92,7%	509	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	1,8%	4	,8%	4	,8%	515	96,7%	533	,1%	-	-	-	-
<b>Total By Income Source</b>	<b>20 060</b>	<b>3,7%</b>	<b>9 896</b>	<b>1,8%</b>	<b>6 375</b>	<b>1,2%</b>	<b>500 929</b>	<b>93,2%</b>	<b>537 260</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 609	3,4%	2 285	1,7%	964	,7%	127 762	94,2%	135 621	25,2%	-	-	-	-
Commercial	7 705	3,9%	3 647	1,8%	2 201	1,1%	185 764	93,2%	199 317	37,1%	-	-	-	-
Households	7 733	3,8%	3 959	2,0%	3 206	1,6%	187 240	92,6%	202 139	37,6%	-	-	-	-
Other	12	6,8%	5	2,7%	3	1,7%	162	88,8%	183	,3%	-	-	-	-
<b>Total By Customer Group</b>	<b>20 060</b>	<b>3,7%</b>	<b>9 896</b>	<b>1,8%</b>	<b>6 375</b>	<b>1,2%</b>	<b>500 929</b>	<b>93,2%</b>	<b>537 260</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	-	-	-	-	776	60,4%	509	39,6%	1 284	8,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 675	100,0%	-	-	-	-	-	-	1 675	10,4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34	2,3%	125	8,6%	17	1,2%	1 272	87,8%	1 448	9,0%
Auditor-General	-	-	-	-	2 688	58,3%	1 924	41,7%	4 612	28,7%
Other	2 505	41,5%	339	5,6%	527	8,7%	2 665	44,2%	6 036	37,5%
Medical Aid deductions	1 023	100,0%	-	-	-	-	-	-	1 023	6,4%
<b>Total</b>	<b>5 238</b>	<b>32,6%</b>	<b>464</b>	<b>2,9%</b>	<b>4 007</b>	<b>24,9%</b>	<b>6 370</b>	<b>39,6%</b>	<b>16 079</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mrs Boipelo Dorcas Mofheping	053 773 9300
Chief Financial Officer	Mr Othani Ramukhulahlali	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: GA-SEGONYANA (NC452)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>721 760</b>	<b>212 193</b>	<b>29,4%</b>	<b>194 049</b>	<b>26,9%</b>	<b>406 242</b>	<b>56,3%</b>	<b>171 615</b>	<b>60,0%</b>	<b>13,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	189 722	52 805	27,9%	49 766	26,2%	102 571	54,1%	42 086	51,7%	18,2%
Service charges - Water	50 000	10 747	21,5%	9 695	19,4%	20 442	40,9%	11 663	46,1%	(16,9%)
Service charges - Waste Water Management	33 720	7 555	22,4%	7 296	21,6%	14 851	44,0%	7 686	55,8%	(5,1%)
Service charges - Waste Management	19 450	4 778	24,6%	4 758	24,5%	9 537	49,0%	4 533	54,2%	5,0%
Sale of Goods and Rendering of Services	2 918	817	28,0%	1 044	35,8%	1 861	63,8%	548	38,6%	90,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 343	1 856	42,7%	2 031	46,8%	3 886	89,5%	1 605	38,5%	26,5%
Interest earned from Current and Non Current Assets	11 528	1 537	13,3%	1 065	9,2%	2 602	22,6%	1 706	66,7%	(37,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 852	681	36,8%	986	53,2%	1 667	90,0%	101	16,8%	879,8%
Licence and permits	4 346	849	19,5%	976	22,5%	1 824	42,0%	596	35,8%	63,7%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	50 367	4 320	8,6%	3 511	7,0%	7 831	15,5%	826	46,2%	325,2%
<b>Non-Exchange Revenue</b>										
Property rates	66 037	16 856	25,5%	16 714	25,3%	33 570	50,8%	15 586	49,5%	7,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 408	591	6,3%	610	6,5%	1 201	12,8%	401	42,9%	52,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	273 460	107 131	39,2%	94 151	34,4%	201 282	73,6%	83 061	73,9%	13,4%
Interest	4 588	1 395	30,4%	1 448	31,6%	2 843	62,0%	1 217	169,4%	19,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	276	-	-	-	276	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>724 214</b>	<b>186 388</b>	<b>25,7%</b>	<b>199 709</b>	<b>27,6%</b>	<b>386 097</b>	<b>53,3%</b>	<b>195 373</b>	<b>54,1%</b>	<b>2,2%</b>
Employer related costs	277 066	76 521	27,6%	74 709	27,0%	151 231	54,6%	83 015	55,7%	(10,0%)
Remuneration of councillors	16 285	3 588	22,0%	3 670	22,5%	7 258	44,6%	3 715	46,0%	(1,2%)
Bulk purchases - electricity	154 053	45 219	29,4%	43 340	28,1%	88 559	57,5%	35 560	56,9%	21,9%
Inventory consumed	32 282	5 055	15,7%	3 419	10,6%	8 475	26,3%	10 495	45,9%	(67,4%)
Debt impairment	13 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 000	21 053	30,1%	23 621	33,7%	44 674	63,8%	22 001	73,3%	7,4%
Interest	346	8	2,4%	163	47,1%	171	49,5%	145	12,3%	12,8%
Contracted services	91 235	20 331	22,3%	30 451	33,4%	50 782	55,7%	22 748	49,0%	33,9%
Transfers and subsidies	60	15	25,0%	12	20,0%	27	45,0%	8	29,7%	42,9%
Irrecoverable debts written off	738	1 803	244,3%	465	63,0%	2 268	307,3%	210	31,3%	121,5%
Operational costs	68 650	12 556	18,3%	19 814	28,9%	32 369	47,2%	17 476	51,8%	13,4%
Losses on disposal of Assets	-	-	-	45	-	45	-	-	-	(100,0%)
Other Losses	-	238	-	-	-	238	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(2 455)</b>	<b>25 805</b>	<b>-</b>	<b>(5 660)</b>	<b>-</b>	<b>20 145</b>	<b>-</b>	<b>(23 758)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	125 587	43 773	34,9%	57 424	45,7%	101 197	80,6%	62 815	58,7%	(8,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	111	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>123 132</b>	<b>69 579</b>	<b>-</b>	<b>51 763</b>	<b>-</b>	<b>121 342</b>	<b>-</b>	<b>39 167</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>123 132</b>	<b>69 579</b>	<b>-</b>	<b>51 763</b>	<b>-</b>	<b>121 342</b>	<b>-</b>	<b>39 167</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>123 132</b>	<b>69 579</b>	<b>-</b>	<b>51 763</b>	<b>-</b>	<b>121 342</b>	<b>-</b>	<b>39 167</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>123 132</b>	<b>69 579</b>	<b>-</b>	<b>51 763</b>	<b>-</b>	<b>121 342</b>	<b>-</b>	<b>39 167</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>134 587</b>	<b>38 242</b>	<b>28,4%</b>	<b>52 802</b>	<b>39,2%</b>	<b>91 044</b>	<b>67,6%</b>	<b>63 390</b>	<b>52,2%</b>	<b>(16,7%)</b>
National Government	125 587	35 833	28,5%	46 782	37,3%	82 615	65,8%	55 239	51,5%	(15,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	1 199	-	3 686	-	4 885	-	6 091	-	(39,5%)
<b>Transfers recognised - capital</b>	<b>125 587</b>	<b>37 033</b>	<b>29,5%</b>	<b>50 467</b>	<b>40,2%</b>	<b>87 500</b>	<b>69,7%</b>	<b>61 330</b>	<b>55,6%</b>	<b>(17,7%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 000	1 209	13,4%	2 335	25,9%	3 544	39,4%	2 060	23,8%	13,3%
<b>Capital Expenditure Functional</b>	<b>134 587</b>	<b>38 242</b>	<b>28,4%</b>	<b>52 802</b>	<b>39,2%</b>	<b>91 044</b>	<b>67,6%</b>	<b>63 501</b>	<b>52,3%</b>	<b>(16,8%)</b>
<b>Municipal governance and administration</b>	<b>1 450</b>	<b>451</b>	<b>31,1%</b>	<b>36</b>	<b>2,5%</b>	<b>488</b>	<b>33,6%</b>	<b>752</b>	<b>17,4%</b>	<b>(95,2%)</b>
Executive and Council	1 450	451	31,1%	36	2,5%	488	33,6%	752	17,4%	(95,2%)
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>11 371</b>	<b>1 846</b>	<b>16,2%</b>	<b>4 772</b>	<b>42,0%</b>	<b>6 618</b>	<b>58,2%</b>	<b>1 602</b>	<b>11,6%</b>	<b>198,0%</b>
Community and Social Services	7 371	1 846	25,0%	2 873	39,0%	4 719	64,0%	1 491	10,8%	92,7%
Sport And Recreation	4 000	-	-	1 899	47,5%	1 899	47,5%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	111	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>46 646</b>	<b>14 556</b>	<b>31,2%</b>	<b>23 010</b>	<b>49,3%</b>	<b>37 566</b>	<b>80,5%</b>	<b>31 136</b>	<b>105,6%</b>	<b>(26,1%)</b>
Planning and Development	50	106	211,6%	-	-	106	211,6%	1 171	33,1%	(100,0%)
Road Transport	46 596	14 450	31,0%	23 010	49,4%	37 460	80,4%	29 965	125,0%	(23,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>75 120</b>	<b>21 389</b>	<b>28,5%</b>	<b>24 984</b>	<b>33,3%</b>	<b>46 373</b>	<b>61,7%</b>	<b>30 011</b>	<b>39,9%</b>	<b>(16,8%)</b>
Energy sources	20 000	2 442	12,2%	7 093	35,5%	9 535	47,7%	15 854	46,9%	(55,3%)
Water Management	55 120	18 947	34,4%	17 891	32,5%	36 838	66,8%	14 158	30,8%	26,4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<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>848 537</b>	<b>303 107</b>	<b>35,7%</b>	<b>263 647</b>	<b>31,1%</b>	<b>566 754</b>	<b>66,8%</b>	<b>276 937</b>	<b>65,7%</b>	<b>(4,8%)</b>
Property rates	70 743	13 303	18,8%	13 293	18,8%	26 596	37,6%	12 309	37,2%	8,0%
Service charges	280 913	80 677	28,7%	75 476	26,9%	156 154	55,6%	66 905	52,5%	12,8%

Other revenue	85 058	36 274	42.6%	24 414	28.7%	60 688	71.3%	56 760	83.4%	(57.0%)
Transfers and Subsidies - Operational	273 460	107 647	39.4%	85 334	31.2%	192 981	70.6%	82 973	74.4%	2.8%
Transfers and Subsidies - Capital	125 587	63 942	50.9%	63 755	50.8%	127 698	101.7%	56 734	77.3%	12.4%
Interest	12 775	1 264	9.9%	1 375	10.8%	2 638	20.7%	1 256	27.0%	9.5%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(663 432)</b>	<b>(200 945)</b>	<b>30.3%</b>	<b>(189 103)</b>	<b>28.5%</b>	<b>(390 048)</b>	<b>58.8%</b>	<b>(138 856)</b>	<b>50.0%</b>	<b>36.2%</b>
Suppliers and employees	(663 016)	(200 938)	30.3%	(189 046)	28.5%	(389 984)	58.8%	(138 714)	50.1%	36.3%
Finance charges	(356)	(7)	2.0%	(57)	16.0%	(64)	17.9%	(142)	11.8%	(60.0%)
Transfers and grants	(60)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>185 105</b>	<b>102 162</b>	<b>55.2%</b>	<b>74 543</b>	<b>40.3%</b>	<b>176 706</b>	<b>95.5%</b>	<b>138 081</b>	<b>114.9%</b>	<b>(46.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>								<b>50 426</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	-	-	-	-	-	-	-	50 426	-	(100.0%)
<b>Payments</b>	<b>(134 546)</b>	<b>(44 592)</b>	<b>33.1%</b>	<b>(58 838)</b>	<b>43.7%</b>	<b>(103 430)</b>	<b>76.9%</b>	<b>(75 604)</b>	<b>60.6%</b>	<b>(22.2%)</b>
Capital assets	(134 546)	(44 592)	33.1%	(58 838)	43.7%	(103 430)	76.9%	(75 604)	60.6%	(22.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(134 546)</b>	<b>(44 592)</b>	<b>33.1%</b>	<b>(58 838)</b>	<b>43.7%</b>	<b>(103 430)</b>	<b>76.9%</b>	<b>(25 178)</b>	<b>60.6%</b>	<b>133.7%</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>				<b>(633)</b>		<b>(633)</b>		<b>(398)</b>	<b>(19.9%)</b>	<b>59.2%</b>
Repayment of borrowing	-	-	-	(633)	-	(633)	-	(398)	(19.9%)	59.2%
<b>Net Cash from/(used) Financing Activities</b>				<b>(633)</b>		<b>(633)</b>		<b>(398)</b>	<b>(19.9%)</b>	<b>59.2%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>50 559</b>	<b>57 571</b>	<b>113.9%</b>	<b>15 072</b>	<b>29.8%</b>	<b>72 642</b>	<b>143.7%</b>	<b>112 506</b>	<b>322.4%</b>	<b>(86.6%)</b>
Cash/cash equivalents at the year begin:	36 946	7 721	20.9%	65 292	176.7%	7 721	20.9%	59 992	47.2%	8.8%
Cash/cash equivalents at the year end:	<b>87 505</b>	<b>65 292</b>	<b>74.6%</b>	<b>79 978</b>	<b>91.4%</b>	<b>79 978</b>	<b>91.4%</b>	<b>172 498</b>	<b>143.4%</b>	<b>(53.6%)</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	3 270	13.8%	1 829	7.7%	1 566	6.6%	17 016	71.9%	23 681	11.1%	(859)	(3.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 013	34.4%	3 228	11.1%	1 492	5.1%	14 343	49.3%	29 076	13.6%	(108)	(.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 680	7.4%	2 696	4.3%	2 085	3.3%	53 457	85.0%	62 918	29.4%	(773)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 571	7.7%	1 748	5.2%	1 556	4.6%	27 700	82.5%	33 574	15.7%	(854)	(2.5%)	-	-
Receivables from Exchange Transactions - Waste Management	1 518	8.3%	957	5.2%	818	4.5%	15 075	82.1%	18 368	8.6%	(456)	(2.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 156	3.8%	1 095	3.6%	1 093	3.6%	26 848	88.9%	30 192	14.1%	(693)	(2.3%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	338	2.1%	3 905	24.0%	641	3.9%	11 390	70.0%	16 274	7.6%	(217)	(1.3%)	-	-
<b>Total By Income Source</b>	<b>23 545</b>	<b>11.0%</b>	<b>15 458</b>	<b>7.2%</b>	<b>9 251</b>	<b>4.3%</b>	<b>165 829</b>	<b>77.5%</b>	<b>214 083</b>	<b>100.0%</b>	<b>(3 960)</b>	<b>(1.8%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 593	4.8%	1 454	2.7%	1 482	2.7%	48 918	89.8%	54 448	25.4%	-	-	-	-
Commercial	14 012	21.8%	9 083	14.1%	3 484	5.4%	37 712	58.7%	64 291	30.0%	(98)	(.2%)	-	-
Households	6 939	7.3%	4 922	5.2%	4 285	4.5%	79 198	83.1%	95 344	44.5%	(3 862)	(4.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>23 545</b>	<b>11.0%</b>	<b>15 458</b>	<b>7.2%</b>	<b>9 251</b>	<b>4.3%</b>	<b>165 829</b>	<b>77.5%</b>	<b>214 083</b>	<b>100.0%</b>	<b>(3 960)</b>	<b>(1.8%)</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	-	-	-	-	-	-	24 897	100.0%	24 897	244.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 560	(17.4%)	-	-	-	-	(17 271)	117.4%	(14 711)	(144.4%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 560</b>	<b>25.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 626</b>	<b>74.9%</b>	<b>10 186</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: GAMAGARA (NC453)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>814 694</b>	<b>171 796</b>	<b>21,1%</b>	<b>192 100</b>	<b>23,6%</b>	<b>363 896</b>	<b>44,7%</b>	<b>158 059</b>	<b>45,7%</b>	<b>21,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	266 125	38 642	14,5%	82 786	31,1%	121 429	45,6%	57 786	48,6%	43,3%
Service charges - Water	70 329	7 399	10,5%	14 661	20,8%	22 059	31,4%	18 288	48,6%	(19,8%)
Service charges - Waste Water Management	52 201	13 110	25,1%	13 004	24,9%	26 114	50,0%	12 382	47,3%	5,0%
Service charges - Waste Management	49 336	11 943	24,2%	12 310	25,0%	24 254	49,2%	11 969	57,4%	2,9%
Sale of Goods and Rendering of Services	9 820	48	0,5%	41	0,4%	90	0,9%	1 420	31,7%	(97,1%)
Agency services	479	141	29,4%	77	16,1%	218	45,5%	140	39,6%	(44,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 925	16 140	43,7%	15 298	41,4%	31 438	85,1%	9 221	51,5%	65,9%
Interest earned from Current and Non Current Assets	527	113	21,4%	107	20,3%	220	41,6%	121	41,2%	(11,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 112	1 090	51,6%	1 277	60,5%	2 366	112,1%	556	52,6%	129,8%
Licence and permits	60	-	-	-	-	-	-	9	44,6%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 379	42	2%	2 122	9,9%	2 163	10,1%	76	9%	2 697,0%
<b>Non-Exchange Revenue</b>										
Property rates	189 924	46 531	24,5%	44 432	23,4%	90 963	47,9%	39 281	46,3%	13,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	961	43	4,5%	0	-	43	4,5%	64	51,7%	(99,9%)
Licences or permits	1 541	348	22,6%	281	18,2%	628	40,8%	420	41,8%	(33,2%)
Transfer and subsidies - Operational	76 741	32 131	41,9%	1 582	2,1%	33 713	43,9%	713	39,9%	121,9%
Interest	21 393	-	-	-	-	-	-	5 561	60,5%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	488	4 076	834,7%	4 122	844,0%	8 197	1 678,7%	52	48,1%	7 788,6%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	14 351	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>808 337</b>	<b>152 353</b>	<b>18,8%</b>	<b>221 868</b>	<b>27,4%</b>	<b>374 222</b>	<b>46,3%</b>	<b>191 260</b>	<b>40,1%</b>	<b>16,0%</b>
Employee related costs	264 049	63 075	23,9%	54 109	20,5%	117 184	44,4%	69 393	45,6%	(22,0%)
Remuneration of councillors	6 848	1 709	25,0%	1 139	16,6%	2 848	41,6%	1 725	49,1%	(34,0%)
Bulk purchases - electricity	191 095	27 192	14,2%	64 601	33,8%	91 793	48,0%	53 232	39,7%	21,4%
Inventory consumed	19 385	5 901	30,4%	4 606	23,8%	10 507	54,2%	5 220	34,7%	(11,8%)
Debt impairment	48 572	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 423	13 205	24,3%	13 205	24,3%	26 410	48,5%	14 241	48,4%	(7,3%)
Interest	27 859	2 669	9,6%	18 325	65,8%	20 994	75,4%	6 550	35,5%	179,8%
Contracted services	85 154	26 046	30,6%	32 095	37,7%	58 141	68,3%	17 358	32,7%	84,9%
Transfers and subsidies	24	-	-	-	-	-	-	16	3,3%	(100,0%)
Irrecoverable debts written off	21 723	10	0,1%	1 099	5,1%	1 109	5,1%	22,4%	22,4%	(100,0%)
Operational costs	88 532	12 547	14,2%	32 689	36,9%	45 235	51,1%	23 525	45,2%	39,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	671	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>6 357</b>	<b>19 443</b>	<b>-</b>	<b>(29 769)</b>	<b>-</b>	<b>(10 326)</b>	<b>-</b>	<b>(33 201)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	23 991	16 708	69,6%	4 029	16,8%	20 737	86,4%	2 208	8,4%	82,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>30 348</b>	<b>36 150</b>	<b>-</b>	<b>(25 739)</b>	<b>-</b>	<b>10 411</b>	<b>-</b>	<b>(30 993)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>30 348</b>	<b>36 150</b>	<b>-</b>	<b>(25 739)</b>	<b>-</b>	<b>10 411</b>	<b>-</b>	<b>(30 993)</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>30 348</b>	<b>36 150</b>	<b>-</b>	<b>(25 739)</b>	<b>-</b>	<b>10 411</b>	<b>-</b>	<b>(30 993)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>30 348</b>	<b>36 150</b>	<b>-</b>	<b>(25 739)</b>	<b>-</b>	<b>10 411</b>	<b>-</b>	<b>(30 993)</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>76 482</b>	<b>17 790</b>	<b>23,3%</b>	<b>13 352</b>	<b>17,5%</b>	<b>31 141</b>	<b>40,7%</b>	<b>8 415</b>	<b>22,6%</b>	<b>58,7%</b>
National Government	23 991	14 622	60,9%	3 504	14,6%	18 126	75,6%	4 670	15,9%	(25,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	23 991	14 622	60,9%	3 504	14,6%	18 126	75,6%	4 670	15,7%	(25,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 491	3 168	6,0%	9 848	18,8%	13 016	24,8%	3 745	28,9%	163,0%
<b>Capital Expenditure Functional</b>	<b>76 482</b>	<b>17 790</b>	<b>23,3%</b>	<b>13 352</b>	<b>17,5%</b>	<b>31 141</b>	<b>40,7%</b>	<b>8 415</b>	<b>22,6%</b>	<b>58,7%</b>
<b>Municipal governance and administration</b>	<b>30 524</b>	<b>3 241</b>	<b>10,6%</b>	<b>6 971</b>	<b>22,8%</b>	<b>10 212</b>	<b>33,5%</b>	<b>1 359</b>	<b>52,5%</b>	<b>412,8%</b>
Executive and Council	5 576	44	0,8%	3 465	62,1%	3 508	62,9%	1 359	52,5%	(100,0%)
Finance and administration	24 948	3 197	12,8%	3 506	14,1%	6 704	26,9%	-	-	157,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>8 458</b>	<b>5 387</b>	<b>63,7%</b>	<b>933</b>	<b>11,0%</b>	<b>6 321</b>	<b>74,7%</b>	<b>662</b>	<b>6,3%</b>	<b>41,0%</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 458	5 387	63,7%	933	11,0%	6 321	74,7%	662	6,6%	41,0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>37 500</b>	<b>9 161</b>	<b>24,4%</b>	<b>5 448</b>	<b>14,5%</b>	<b>14 609</b>	<b>39,0%</b>	<b>6 394</b>	<b>17,8%</b>	<b>(14,8%)</b>
Energy sources	14 853	(158)	(1,1%)	1 710	11,5%	1 551	10,4%	977	13,6%	75,0%
Water Management	17 474	4 323	24,7%	3 364	19,2%	7 686	44,0%	4 498	26,6%	(25,2%)
Waste Water Management	5 173	4 997	96,6%	374	7,2%	5 371	103,8%	918	9,1%	(59,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	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>874 732</b>	<b>210 524</b>	<b>24,1%</b>	<b>159 767</b>	<b>18,3%</b>	<b>370 290</b>	<b>42,3%</b>	<b>221 831</b>	<b>61,0%</b>	<b>(28,0%)</b>
Property rates	177 977	20 804	11,7%	32 709	18,4%	53 513	30,1%	20 857	24,1%	56,8%
Service charges	471 123	25 003	5,3%	110 460	23,4%	135 464	28,8%	54 473	29,1%	102,8%

Other revenue	70 593	114 164	161.7%	12 077	17.1%	126 241	178.8%	145 191	875.4%	(91.7%)
Transfers and Subsidies - Operational	76 717	31 902	41.6%	587	8%	32 490	42.4%	4	-	16 541.6%
Transfers and Subsidies - Capital	23 991	18 492	77.1%	3 118	13.0%	21 610	90.1%	-	-	(100.0%)
Interest	54 331	158	.3%	815	1.5%	973	1.8%	1 307	6.2%	(37.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(735 219)</b>	<b>(163 944)</b>	<b>22.3%</b>	<b>(185 003)</b>	<b>25.2%</b>	<b>(348 948)</b>	<b>47.5%</b>	<b>22 006</b>	<b>4.1%</b>	<b>(940.7%)</b>
Suppliers and employees	(707 335)	(163 944)	23.2%	(185 003)	26.2%	(348 948)	49.3%	22 006	4.2%	(940.7%)
Finance charges	(27 859)	-	-	-	-	-	-	-	-	-
Transfers and grants	(24)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>139 513</b>	<b>46 579</b>	<b>33.4%</b>	<b>(25 237)</b>	<b>(18.1%)</b>	<b>21 342</b>	<b>15.3%</b>	<b>243 837</b>	<b>1 003.5%</b>	<b>(110.3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>								<b>246</b>		<b>(100.0%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	246	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(66 287)</b>	<b>(17 099)</b>	<b>25.8%</b>	<b>(17 890)</b>	<b>27.0%</b>	<b>(34 989)</b>	<b>52.8%</b>	<b>(5 310)</b>	<b>25.9%</b>	<b>236.9%</b>
Capital assets	(66 287)	(17 099)	25.8%	(17 890)	27.0%	(34 989)	52.8%	(5 310)	25.9%	236.9%
<b>Net Cash from/(used) Investing Activities</b>	<b>(66 287)</b>	<b>(17 099)</b>	<b>25.8%</b>	<b>(17 890)</b>	<b>27.0%</b>	<b>(34 989)</b>	<b>52.8%</b>	<b>(5 065)</b>	<b>25.6%</b>	<b>253.2%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>		<b>292</b>		<b>316</b>		<b>608</b>		<b>182</b>		<b>73.6%</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	292	-	316	-	608	-	182	-	73.6%
<b>Payments</b>	<b>(1 924)</b>									
Repayment of borrowing	(1 924)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 924)</b>	<b>292</b>	<b>(15.2%)</b>	<b>316</b>	<b>(16.4%)</b>	<b>608</b>	<b>(31.6%)</b>	<b>182</b>		<b>73.6%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>71 301</b>	<b>29 772</b>	<b>41.8%</b>	<b>(42 811)</b>	<b>(60.0%)</b>	<b>(13 038)</b>	<b>(18.3%)</b>	<b>238 954</b>	<b>(824.0%)</b>	<b>(117.9%)</b>
Cash/cash equivalents at the year begin:	13 191	-	-	29 772	225.7%	-	-	176 196	(26.2%)	(83.1%)
Cash/cash equivalents at the year end:	84 492	29 772	35.2%	(13 038)	(15.4%)	(13 038)	(15.4%)	415 150	(401.9%)	(103.1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	3 755	5.0%	2 310	3.1%	1 988	2.7%	66 568	89.2%	74 621	10.2%	1 020	1.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 800	7.7%	7 860	5.1%	4 682	3.2%	128 311	84.0%	152 833	20.9%	4 618	3.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	13 592	10.1%	5 995	4.5%	4 582	3.4%	110 429	82.0%	134 598	18.4%	(407)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 387	6.9%	2 844	4.5%	2 335	3.7%	53 994	84.9%	63 560	8.7%	889	1.4%	-	-
Receivables from Exchange Transactions - Waste Management	4 379	5.0%	2 747	3.1%	2 265	2.6%	77 982	89.3%	87 373	12.0%	1 091	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 499	2.6%	5 383	2.6%	5 256	2.5%	193 523	92.3%	209 660	28.7%	(153)	(.1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 259	27.2%	435	5.2%	378	4.5%	5 247	63.1%	8 320	1.1%	2 420	29.1%	-	-
<b>Total By Income Source</b>	<b>45 670</b>	<b>6.2%</b>	<b>27 575</b>	<b>3.8%</b>	<b>21 666</b>	<b>3.0%</b>	<b>636 053</b>	<b>87.0%</b>	<b>730 965</b>	<b>100.0%</b>	<b>9 478</b>	<b>1.3%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 106	15.7%	2 712	13.7%	2 757	14.0%	11 163	56.6%	19 737	2.7%	692	3.5%	-	-
Commercial	22 828	8.9%	11 226	4.4%	6 752	2.6%	216 218	84.1%	257 024	35.2%	7 623	3.0%	-	-
Households	19 736	4.3%	13 637	3.0%	12 157	2.7%	408 672	90.0%	454 203	62.1%	1 163	.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>45 670</b>	<b>6.2%</b>	<b>27 575</b>	<b>3.8%</b>	<b>21 666</b>	<b>3.0%</b>	<b>636 053</b>	<b>87.0%</b>	<b>730 965</b>	<b>100.0%</b>	<b>9 478</b>	<b>1.3%</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	45 173	18.1%	3	-	45 461	18.2%	159 628	63.8%	250 265	36.9%
Bulk Water	3	100.0%	-	-	-	-	-	-	3	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 795	2.8%	801	.2%	-	-	411 870	97.0%	424 466	62.6%
Auditor-General	2 886	100.0%	-	-	-	-	-	-	2 886	4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>59 857</b>	<b>8.8%</b>	<b>804</b>	<b>.1%</b>	<b>45 461</b>	<b>6.7%</b>	<b>571 497</b>	<b>84.3%</b>	<b>677 619</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	3 470	295	8,5%	1 575	45,4%	1 870	53,9%	816	80,1%	92,9%
Transfers and Subsidies - Operational	120 285	111 614	92,8%	31 106	25,9%	142 720	118,7%	48 807	(60,8%)	(36,3%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	1 922	326	16,9%	332	17,3%	658	34,2%	449	(46,5%)	(26,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(120 996)</b>	<b>(0)</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>(4)</b>	<b>(9,2%)</b>	<b>(126,2%)</b>
Suppliers and employees	(120 956)	(0)	-	1	-	1	-	(4)	(9,2%)	(126,2%)
Finance charges	(40)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>4 680</b>	<b>112 234</b>	<b>2 397,9%</b>	<b>33 014</b>	<b>705,4%</b>	<b>145 248</b>	<b>3 103,3%</b>	<b>50 068</b>	<b>1 842,1%</b>	<b>(34,1%)</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>(460)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital assets	(460)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(460)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>4 220</b>	<b>112 234</b>	<b>2 659,3%</b>	<b>33 014</b>	<b>782,2%</b>	<b>145 248</b>	<b>3 441,5%</b>	<b>50 068</b>	<b>1 508,7%</b>	<b>(34,1%)</b>
Cash/cash equivalents at the year begin:	658	-	-	112 234	17 067,5%	-	-	(116 626)	11,1%	(196,2%)
Cash/cash equivalents at the year end:	4 878	112 234	2 300,8%	145 248	2 977,6%	145 248	2 977,6%	(66 558)	(6 517,6%)	(318,2%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	109	100,0%	109	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	879	29,1%	74	2,5%	57	1,9%	2 012	66,6%	3 022	96,5%	-	-	-	-
<b>Total By Income Source</b>	<b>879</b>	<b>28,1%</b>	<b>74</b>	<b>2,4%</b>	<b>57</b>	<b>1,8%</b>	<b>2 121</b>	<b>67,7%</b>	<b>3 131</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	821	44,5%	19	1,0%	19	1,0%	987	53,5%	1 846	59,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	4,5%	56	4,3%	38	2,9%	1 134	88,2%	1 285	41,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>879</b>	<b>28,1%</b>	<b>74</b>	<b>2,4%</b>	<b>57</b>	<b>1,8%</b>	<b>2 121</b>	<b>67,7%</b>	<b>3 131</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	6	19,7%	-	-	6	19,9%	17	60,5%	29	1,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	193	31,6%	87	14,2%	6	9%	325	53,3%	610	23,0%
Auditor-General	-	-	1 494	74,0%	524	26,0%	-	-	2 017	76,0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>199</b>	<b>7,5%</b>	<b>1 580</b>	<b>59,5%</b>	<b>535</b>	<b>20,1%</b>	<b>342</b>	<b>12,9%</b>	<b>2 656</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: RICHTERSVELD (NC061)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>126 487</b>	<b>30 136</b>	<b>23,8%</b>	<b>11 885</b>	<b>9,4%</b>	<b>42 021</b>	<b>33,2%</b>	<b>22 448</b>	<b>39,5%</b>	<b>(47,1%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	28 982	3 037	10,5%	2 484	8,6%	5 521	19,0%	5 086	36,6%	(51,2%)
Service charges - Water	8 318	1 734	20,8%	948	11,4%	2 682	32,2%	1 480	35,4%	(35,9%)
Service charges - Waste Water Management	4 893	1 193	24,4%	685	14,0%	1 878	38,4%	1 068	66,6%	(35,9%)
Service charges - Waste Management	5 686	1 289	22,7%	539	9,5%	1 828	32,1%	985	33,0%	(45,3%)
Sale of Goods and Rendering of Services	121	50	41,0%	29	23,8%	79	64,8%	37	100,7%	(21,9%)
Agency services	455	205	45,1%	212	46,5%	416	91,6%	169	118,9%	25,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 968	2 064	29,6%	1 429	20,5%	3 493	50,1%	1 653	41,9%	(13,6%)
Interest earned from Current and Non Current Assets	-	7	-	39	-	46	-	4	1,2%	962,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	467	129	27,7%	97	20,8%	227	48,6%	132	155,7%	(26,6%)
Rental from Fixed Assets	2 586	354	13,7%	281	10,9%	635	24,5%	372	79,6%	(24,5%)
Licence and permits	1 034	11	1,1%	3	0,3%	14	1,3%	11	35,9%	(73,4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	125	14,0%	53	6,0%	177	20,0%	10	10,1%	442,2%
<b>Non-Exchange Revenue</b>										
Property rates	23 553	18 642	79,1%	4 613	19,6%	23 256	98,7%	2 374	50,9%	94,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	-	-	-	-	-	-	-	111,0%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 841	629	1,9%	11	-	640	1,9%	8 876	62,9%	(99,9%)
Interest	-	374	-	394	-	767	-	96	7,4%	310,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 552	296	3,1%	67	0,7%	364	3,8%	95	1,8%	(28,8%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	131	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>136 326</b>	<b>24 462</b>	<b>17,9%</b>	<b>18 522</b>	<b>13,6%</b>	<b>42 984</b>	<b>31,5%</b>	<b>17 403</b>	<b>27,1%</b>	<b>6,4%</b>
Employee related costs	48 806	11 446	23,5%	7 888	16,2%	19 334	39,6%	10 607	52,0%	(25,6%)
Remuneration of councillors	4 811	1 413	29,4%	842	17,5%	2 255	46,9%	1 578	61,5%	(46,6%)
Bulk purchases - electricity	26 021	4 634	17,8%	3 542	13,6%	8 177	31,4%	308	2,0%	1 048,5%
Inventory consumed	1 554	67	4,3%	311	20,0%	379	24,4%	273	25,7%	14,1%
Debt impairment	3 248	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 616	-	-	-	-	-	-	-	-	-
Interest	10 372	915	8,8%	792	7,6%	1 707	16,5%	119	1,1%	565,3%
Contracted services	10 174	1 574	15,5%	3 334	32,8%	4 908	48,2%	1 008	14,6%	230,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 056	406	19,8%	193	9,4%	600	29,2%	355	49,6%	(45,6%)
Operational costs	16 368	4 006	24,5%	1 619	9,9%	5 625	34,4%	3 155	44,8%	(48,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	298	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(9 839)</b>	<b>5 674</b>	<b>-</b>	<b>(6 637)</b>	<b>-</b>	<b>(963)</b>	<b>-</b>	<b>5 045</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	16 904	1 044	6,2%	6 363	37,6%	7 407	43,8%	6 007	66,2%	5,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>7 065</b>	<b>6 718</b>	<b>-</b>	<b>(274)</b>	<b>-</b>	<b>6 444</b>	<b>-</b>	<b>11 052</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>7 065</b>	<b>6 718</b>	<b>-</b>	<b>(274)</b>	<b>-</b>	<b>6 444</b>	<b>-</b>	<b>11 052</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>7 065</b>	<b>6 718</b>	<b>-</b>	<b>(274)</b>	<b>-</b>	<b>6 444</b>	<b>-</b>	<b>11 052</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>7 065</b>	<b>6 718</b>	<b>-</b>	<b>(274)</b>	<b>-</b>	<b>6 444</b>	<b>-</b>	<b>11 052</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>21 727</b>	<b>1 708</b>	<b>7,9%</b>	<b>5 718</b>	<b>26,3%</b>	<b>7 426</b>	<b>34,2%</b>	<b>6 749</b>	<b>69,6%</b>	<b>(15,3%)</b>
National Government	16 957	1 702	10,0%	5 533	32,6%	7 235	42,7%	6 749	76,7%	(18,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	16 957	1 702	10,0%	5 533	32,6%	7 235	42,7%	6 749	76,7%	(18,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 770	6	0,1%	184	3,9%	190	4,0%	-	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>21 727</b>	<b>1 708</b>	<b>7,9%</b>	<b>5 718</b>	<b>26,3%</b>	<b>7 426</b>	<b>34,2%</b>	<b>6 749</b>	<b>69,6%</b>	<b>(15,3%)</b>
<b>Municipal governance and administration</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>9 000</b>	<b>704</b>	<b>7,8%</b>	<b>1 385</b>	<b>15,4%</b>	<b>2 089</b>	<b>23,2%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 000	704	7,8%	1 385	15,4%	2 089	23,2%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>1 190</b>	<b>6</b>	<b>0,5%</b>	<b>184</b>	<b>15,5%</b>	<b>190</b>	<b>16,0%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Planning and Development	540	6	1,1%	184	34,1%	190	35,2%	-	-	(100,0%)
Road Transport	650	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>11 387</b>	<b>998</b>	<b>8,8%</b>	<b>4 148</b>	<b>36,4%</b>	<b>5 146</b>	<b>45,2%</b>	<b>6 749</b>	<b>76,7%</b>	<b>(38,5%)</b>
Energy sources	1 000	-	-	-	-	-	-	-	-	-
Water Management	9 587	998	10,4%	4 148	43,3%	5 146	53,7%	3 127	83,4%	32,7%
Waste Water Management	800	-	-	-	-	-	-	3 622	72,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<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>143 395</b>	<b>97 543</b>	<b>68,0%</b>	<b>46 856</b>	<b>32,7%</b>	<b>144 400</b>	<b>100,7%</b>	<b>57 885</b>	<b>108,8%</b>	<b>(19,1%)</b>
Property rates	18 522	4 630	25,0%	1 894	10,2%	6 524	35,2%	22 647	169,3%	(91,6%)
Service charges	58 530	49 102	83,9%	25 296	43,2%	74 398	127,1%	66 402	293,8%	(61,9%)

Other revenue	16 598	23 237	140.0%	9 678	58.3%	32 915	198.3%	(105 016)	(2 347.2%)	(109.2%)
Transfers and Subsidies - Operational	32 841	15 045	45.8%	2 135	6.5%	17 180	52.3%	60 444	384.9%	(96.5%)
Transfers and Subsidies - Capital	16 904	5 517	32.6%	7 836	46.4%	13 353	79.0%	12 600	580.7%	(37.8%)
Interest	-	12	-	17	-	29	-	809	12.7%	(97.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(132 834)</b>	<b>(32 255)</b>	<b>24.3%</b>	<b>(14 802)</b>	<b>11.1%</b>	<b>(47 057)</b>	<b>35.4%</b>	<b>(35 990)</b>	<b>63.7%</b>	<b>(58.9%)</b>
Suppliers and employees	(122 462)	(32 255)	26.3%	(14 802)	12.1%	(47 057)	38.4%	(35 990)	70.5%	(58.9%)
Finance charges	(10 372)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>10 561</b>	<b>65 288</b>	<b>618.2%</b>	<b>32 054</b>	<b>303.5%</b>	<b>97 342</b>	<b>921.7%</b>	<b>21 895</b>	<b>634.7%</b>	<b>46.4%</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>(24 986)</b>	<b>(1 855)</b>	<b>7.4%</b>	<b>(6 553)</b>	<b>26.2%</b>	<b>(8 408)</b>	<b>33.7%</b>	<b>(7 762)</b>	<b>80.0%</b>	<b>(15.6%)</b>
Capital assets	(24 986)	(1 855)	7.4%	(6 553)	26.2%	(8 408)	33.7%	(7 762)	80.0%	(15.6%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(24 986)</b>	<b>(1 855)</b>	<b>7.4%</b>	<b>(6 553)</b>	<b>26.2%</b>	<b>(8 408)</b>	<b>33.7%</b>	<b>(7 762)</b>	<b>80.0%</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>(14 425)</b>	<b>63 432</b>	<b>(439.8%)</b>	<b>25 502</b>	<b>(176.8%)</b>	<b>88 934</b>	<b>(616.5%)</b>	<b>14 134</b>	<b>(1 026.7%)</b>	<b>80.4%</b>
Cash/cash equivalents at the year begin:	306	-	-	63 432	20 744.2%	-	-	34 379	-	84.5%
Cash/cash equivalents at the year end:	(14 119)	63 432	(449.3%)	88 934	(629.9%)	88 934	(629.9%)	48 513	365.6%	83.3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	1 446	3.3%	567	1.3%	550	1.3%	41 182	94.1%	43 745	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 028	11.8%	307	3.5%	171	2.0%	7 199	82.7%	8 706	4.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 698	3.9%	3 072	4.4%	749	1.1%	62 915	90.6%	69 434	36.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 109	4.0%	440	1.6%	408	1.5%	25 881	93.0%	27 837	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	990	3.5%	412	1.4%	392	1.4%	26 861	93.7%	28 655	15.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	94	3.0%	35	1.1%	34	1.1%	2 939	94.7%	3 103	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	162	1.8%	78	.9%	78	.9%	8 471	96.4%	8 790	4.6%	-	-	-	-
<b>Total By Income Source</b>	<b>7 527</b>	<b>4.0%</b>	<b>4 911</b>	<b>2.6%</b>	<b>2 384</b>	<b>1.3%</b>	<b>175 447</b>	<b>92.2%</b>	<b>190 269</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	204	1.4%	2 261	15.8%	73	.5%	11 781	82.3%	14 320	7.5%	-	-	-	-
Commercial	1 383	5.5%	421	1.7%	261	1.0%	23 241	91.8%	25 305	13.3%	-	-	-	-
Households	5 940	3.9%	2 229	1.5%	2 049	1.4%	140 426	93.2%	150 644	79.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>7 527</b>	<b>4.0%</b>	<b>4 911</b>	<b>2.6%</b>	<b>2 384</b>	<b>1.3%</b>	<b>175 447</b>	<b>92.2%</b>	<b>190 269</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	2 364	2.5%	2 452	2.6%	2 219	2.3%	88 904	92.7%	95 939	78.9%
Bulk Water	90	14.8%	-	-	55	9.1%	460	76.1%	604	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 338	22.1%	126	1.2%	330	3.1%	7 786	73.6%	10 579	8.7%
Auditor-General	334	2.3%	2 066	14.4%	1 419	9.9%	10 558	73.4%	14 377	11.8%
Other	18	41.4%	-	-	23	53.3%	2	5.3%	43	-
Medical Aid deductions	-	-	-	-	-	-	9	100.0%	9	-
<b>Total</b>	<b>5 144</b>	<b>4.2%</b>	<b>4 644</b>	<b>3.8%</b>	<b>4 046</b>	<b>3.3%</b>	<b>107 719</b>	<b>88.6%</b>	<b>121 552</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: NAMA KHOI (NC062)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>	527 919	108 657	20,6%	130 476	24,7%	239 133	45,3%	134 934	54,6%	(3,3%)
<b>Exchange Revenue</b>										
Service charges - Electricity	159 927	33 776	21,1%	42 496	26,6%	76 272	47,7%	69 016	89,8%	(38,4%)
Service charges - Water	61 257	7 972	13,0%	14 215	23,2%	22 187	36,2%	12 562	37,4%	13,2%
Service charges - Waste Water Management	22 600	2 700	11,9%	4 324	19,1%	7 024	31,1%	4 268	37,9%	1,3%
Service charges - Waste Management	26 984	3 247	12,0%	5 081	18,8%	8 328	30,9%	4 812	36,0%	5,6%
Sale of Goods and Rendering of Services	4 389	118	2,7%	178	4,1%	296	6,7%	113	5,7%	57,1%
Agency services	98	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 281	9 926	42,6%	14 075	60,5%	24 001	103,1%	5 885	52,5%	139,2%
Interest earned from Current and Non Current Assets	16 933	5 707	33,7%	3 739	22,1%	9 446	55,8%	304	10,4%	1 130,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 308	-	-	-	-	-	-	297	47,5%	(100,0%)
Rental from Fixed Assets	3 549	114	3,2%	593	16,7%	707	19,9%	481	28,1%	23,3%
Licence and permits	4 024	589	14,6%	814	20,2%	1 402	34,9%	870	92,8%	(6,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	577	123	21,3%	168	29,1%	290	50,3%	146	73,6%	14,6%
<b>Non-Exchange Revenue</b>										
Property rates	59 953	9 355	15,6%	14 005	23,4%	23 360	39,0%	10 055	55,0%	39,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	635	1	2%	96	15,1%	97	15,4%	0	0%	20 066,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 232	31 170	40,4%	25 319	32,8%	56 489	73,1%	25 399	74,7%	(3%)
Interest	4 585	3 413	74,4%	4 802	104,7%	8 215	179,2%	325	14,1%	1 379,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	446	-	571	-	1 017	-	400	-	42,9%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	60 588	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	564 107	135 798	24,1%	112 837	20,0%	248 635	44,1%	98 636	38,1%	14,4%
Employee related costs	119 328	26 395	22,1%	29 311	24,6%	55 706	46,7%	23 728	46,5%	23,5%
Remuneration of councillors	8 045	1 916	23,8%	1 895	23,6%	3 810	47,4%	2 071	52,0%	(8,5%)
Bulk purchases - electricity	152 145	47 393	31,2%	34 264	22,5%	81 657	53,7%	43 299	60,5%	(20,9%)
Inventory consumed	54 491	13 533	24,8%	15 865	29,1%	29 399	54,0%	13 399	33,8%	18,4%
Debt impairment	42 900	34 950	81,5%	1 292	3,0%	36 242	84,5%	-	-	(100,0%)
Depreciation and amortisation	72 392	-	-	-	-	-	-	-	-	-
Interest	20 653	1 401	6,8%	1 571	7,6%	2 972	14,4%	1 271	14,2%	23,6%
Contracted services	45 075	6 906	15,3%	21 843	48,5%	28 749	63,8%	7 525	63,2%	190,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	-	-	-	-	-	-	-	-	-
Operational costs	37 828	3 304	8,7%	6 796	18,0%	10 100	26,7%	7 342	39,3%	(7,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	10 152	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(36 188)</b>	<b>(27 141)</b>	<b>-</b>	<b>17 639</b>	<b>-</b>	<b>(9 502)</b>	<b>-</b>	<b>36 298</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	22 696	3 094	13,6%	7 821	34,5%	10 915	48,1%	5 922	22,5%	32,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(13 492)</b>	<b>(24 048)</b>	<b>-</b>	<b>25 460</b>	<b>-</b>	<b>1 412</b>	<b>-</b>	<b>42 219</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(13 492)</b>	<b>(24 048)</b>	<b>-</b>	<b>25 460</b>	<b>-</b>	<b>1 412</b>	<b>-</b>	<b>42 219</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>(13 492)</b>	<b>(24 048)</b>	<b>-</b>	<b>25 460</b>	<b>-</b>	<b>1 412</b>	<b>-</b>	<b>42 219</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(13 492)</b>	<b>(24 048)</b>	<b>-</b>	<b>25 460</b>	<b>-</b>	<b>1 412</b>	<b>-</b>	<b>42 219</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>	77 642	5 400	7,0%	8 493	10,9%	13 893	17,9%	8 696	31,7%	(2,3%)
National Government	47 139	2 690	5,7%	8 471	18,0%	11 161	23,7%	5 809	22,9%	45,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>47 139</b>	<b>2 690</b>	<b>5,7%</b>	<b>8 471</b>	<b>18,0%</b>	<b>11 161</b>	<b>23,7%</b>	<b>5 809</b>	<b>22,9%</b>	<b>45,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 503	2 709	8,9%	22	1%	2 732	9,0%	2 886	160,3%	(99,2%)
<b>Capital Expenditure Functional</b>	<b>77 642</b>	<b>5 400</b>	<b>7,0%</b>	<b>8 493</b>	<b>10,9%</b>	<b>13 893</b>	<b>17,9%</b>	<b>8 696</b>	<b>31,7%</b>	<b>(2,3%)</b>
<b>Municipal governance and administration</b>	<b>1 050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 050	-	-	-	-	-	-	-	-	-
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>9 063</b>	<b>37</b>	<b>4%</b>	<b>22</b>	<b>2%</b>	<b>60</b>	<b>7%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 063	37	4%	22	2%	60	7%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>67 529</b>	<b>5 362</b>	<b>7,9%</b>	<b>8 471</b>	<b>12,5%</b>	<b>13 833</b>	<b>20,5%</b>	<b>8 696</b>	<b>33,9%</b>	<b>(2,6%)</b>
Energy sources	4 517	-	-	-	-	-	-	-	-	-
Water Management	9 695	-	-	-	-	-	-	-	-	-
Waste Water Management	53 317	5 362	10,1%	8 471	15,9%	13 833	25,9%	8 696	33,9%	(2,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<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>	493 840	242 032	49,0%	252 095	51,0%	494 127	100,1%	154 623	91,1%	63,0%
Property rates	47 117	6	-	8	-	14	-	73 439	245,9%	(100,0%)
Service charges	236 208	9 473	4,0%	16 075	6,8%	25 548	10,8%	467 336	431,9%	(96,6%)

Other revenue	70 374	9 630	13.7%	1 339	1.9%	10 970	15.6%	(626 732)	(33 775.0%)	(100.2%)
Transfers and Subsidies - Operational	77 232	216 399	280.2%	228 071	295.3%	444 470	575.5%	186 257	773.1%	22.4%
Transfers and Subsidies - Capital	22 696	6 426	28.3%	6 574	29.0%	13 000	57.3%	53 970	338.0%	(87.8%)
Interest	40 213	98	.2%	28	.1%	126	.3%	354	12.5%	(92.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(529 180)</b>	<b>(146 276)</b>	<b>27.6%</b>	<b>(177 156)</b>	<b>33.5%</b>	<b>(323 432)</b>	<b>61.1%</b>	<b>(72 132)</b>	<b>45.3%</b>	<b>145.6%</b>
Suppliers and employees	(508 527)	(146 276)	28.8%	(177 156)	34.8%	(323 432)	63.6%	(72 132)	47.7%	145.6%
Finance charges	(20 653)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(35 340)</b>	<b>95 756</b>	<b>(271.0%)</b>	<b>74 939</b>	<b>(212.1%)</b>	<b>170 695</b>	<b>(483.0%)</b>	<b>82 491</b>	<b>692.9%</b>	<b>(9.2%)</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>(89 289)</b>	<b>(6 287)</b>	<b>7.0%</b>	<b>(9 099)</b>	<b>10.2%</b>	<b>(15 386)</b>	<b>17.2%</b>	<b>(10 252)</b>	<b>37.4%</b>	<b>(11.2%)</b>
Capital assets	(89 289)	(6 287)	7.0%	(9 099)	10.2%	(15 386)	17.2%	(10 252)	37.4%	(11.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(89 289)</b>	<b>(6 287)</b>	<b>7.0%</b>	<b>(9 099)</b>	<b>10.2%</b>	<b>(15 386)</b>	<b>17.2%</b>	<b>(10 252)</b>	<b>37.4%</b>	<b>(11.2%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	4 979	-	(100.0%)
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	-	-	-	-	-	-	-	4 979	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 979</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(124 628)</b>	<b>89 469</b>	<b>(71.8%)</b>	<b>65 840</b>	<b>(52.8%)</b>	<b>155 309</b>	<b>(124.6%)</b>	<b>77 218</b>	<b>(11 080.3%)</b>	<b>(14.7%)</b>
Cash/cash equivalents at the year begin:	253 877	-	-	89 469	35.2%	-	-	149 877	-	(40.3%)
Cash/cash equivalents at the year end:	129 249	89 469	69.2%	155 309	120.2%	155 309	120.2%	227 092	8 761.6%	(31.6%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	11 425	6.5%	5 422	3.1%	3 861	2.2%	154 658	88.2%	175 366	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 782	25.3%	3 786	5.4%	2 259	3.2%	46 544	66.1%	70 370	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 316	8.3%	3 801	3.4%	2 906	2.6%	95 895	85.7%	111 917	22.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 322	7.9%	1 433	3.4%	1 031	2.4%	36 410	86.3%	42 196	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 865	6.1%	2 261	2.8%	1 652	2.1%	71 407	89.1%	80 184	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	.7%	8	1.0%	2	.3%	746	97.9%	762	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 474)	(49.2%)	239	1.8%	120	.9%	19 280	146.5%	13 165	2.7%	-	-	-	-
<b>Total By Income Source</b>	<b>40 242</b>	<b>8.1%</b>	<b>16 950</b>	<b>3.4%</b>	<b>11 830</b>	<b>2.4%</b>	<b>424 940</b>	<b>86.0%</b>	<b>493 961</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 473	9.8%	828	5.5%	800	5.3%	11 950	79.4%	15 051	3.0%	-	-	-	-
Commercial	12 380	15.0%	3 661	4.4%	1 693	2.0%	64 966	78.6%	82 700	16.7%	-	-	-	-
Households	26 388	6.7%	12 461	3.1%	9 337	2.4%	348 024	87.8%	396 210	80.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>40 242</b>	<b>8.1%</b>	<b>16 950</b>	<b>3.4%</b>	<b>11 830</b>	<b>2.4%</b>	<b>424 940</b>	<b>86.0%</b>	<b>493 961</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	12 796	5.4%	-	-	4	-	226 072	94.6%	238 871	47.1%
Bulk Water	-	-	-	-	-	-	225 737	100.0%	225 737	44.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 163	10.9%	5 501	14.4%	4 933	12.9%	23 721	61.9%	38 317	7.6%
Auditor-General	313	8.7%	2 135	59.6%	-	-	1 131	31.6%	3 579	.7%
Other	2	18.7%	-	-	-	-	7	81.3%	8	-
Medical Aid deductions	615	100.0%	-	-	-	-	-	-	615	.1%
<b>Total</b>	<b>17 888</b>	<b>3.5%</b>	<b>7 636</b>	<b>1.5%</b>	<b>4 937</b>	<b>1.0%</b>	<b>476 667</b>	<b>94.0%</b>	<b>507 127</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Adv D Malan	027 718 8100
Chief Financial Officer	Mr Henri Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: KAMIESBERG (NC064)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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>85 045</b>	<b>30 858</b>	<b>36,3%</b>	<b>22 806</b>	<b>26,8%</b>	<b>53 663</b>	<b>63,1%</b>	<b>22 625</b>	<b>38,2%</b>	<b>,8%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	10 564	1 495	14,2%	2 229	21,1%	3 724	35,3%	2 825	39,4%	(21,1%)	
Service charges - Water	2 641	620	23,5%	675	25,6%	1 265	49,0%	907	78,8%	(25,6%)	
Service charges - Waste Water Management	1 574	588	37,4%	584	37,1%	1 172	74,5%	518	68,1%	12,8%	
Service charges - Waste Management	1 713	529	30,9%	535	31,2%	1 064	62,1%	457	55,6%	17,0%	
Sale of Goods and Rendering of Services	40	6	15,4%	9	22,9%	15	38,3%	21	123,7%	(57,7%)	
Agency services	1 062	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	6 599	3 246	49,2%	3 179	48,2%	6 424	97,4%	699	34,5%	355,0%	
Interest earned from Current and Non Current Assets	450	9	1,9%	-	-	9	1,9%	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	241	47	19,6%	66	27,3%	113	46,9%	57	45,4%	15,8%	
Licence and permits	1	2	396,8%	3	632,3%	5	929,1%	1	358,2%	97,0%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 324	0	-	0	-	0	-	0	-	20 600,0%	
<b>Non-Exchange Revenue</b>											
Property rates	13 077	9 952	76,1%	2 911	22,3%	12 864	98,4%	1 866	66,6%	56,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	38 539	14 354	37,2%	12 604	32,7%	26 958	69,9%	14 152	36,1%	(10,9%)	
Interest	5 163	-	-	-	-	-	-	1 065	(15,0%)	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	66	9	14,1%	11	17,0%	21	31,2%	58	142,9%	(80,4%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>108 448</b>	<b>22 129</b>	<b>20,4%</b>	<b>18 449</b>	<b>17,0%</b>	<b>40 578</b>	<b>37,4%</b>	<b>23 036</b>	<b>31,4%</b>	<b>(19,9%)</b>	
Employee related costs	35 054	8 753	25,0%	8 478	24,2%	17 230	49,2%	8 012	50,6%	5,8%	
Remuneration of councillors	4 654	1 238	26,6%	1 266	27,2%	2 504	53,8%	1 474	53,3%	(14,1%)	
Bulk purchases - electricity	15 573	9 338	60,0%	5 428	34,9%	14 766	94,8%	1 205	12,6%	350,3%	
Inventory consumed	2 377	763	32,1%	674	28,3%	1 437	60,5%	432	19,9%	56,1%	
Debt impairment	11 966	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	19 452	-	-	-	-	-	-	10 175	50,0%	(100,0%)	
Interest	897	80	8,9%	693	77,3%	773	86,2%	-	-	(100,0%)	
Contracted services	4 230	149	3,5%	453	10,7%	602	14,2%	268	6,9%	69,0%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	14 244	1 808	12,7%	1 458	10,2%	3 265	22,9%	1 471	34,4%	(,9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(23 403)</b>	<b>8 728</b>	<b>-</b>	<b>4 357</b>	<b>-</b>	<b>13 085</b>	<b>-</b>	<b>(411)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	8 179	-	-	2 715	33,2%	2 715	33,2%	-	-	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(15 224)</b>	<b>8 728</b>	<b>-</b>	<b>7 072</b>	<b>-</b>	<b>15 800</b>	<b>-</b>	<b>(411)</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>(15 224)</b>	<b>8 728</b>	<b>-</b>	<b>7 072</b>	<b>-</b>	<b>15 800</b>	<b>-</b>	<b>(411)</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>(15 224)</b>	<b>8 728</b>	<b>-</b>	<b>7 072</b>	<b>-</b>	<b>15 800</b>	<b>-</b>	<b>(411)</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>(15 224)</b>	<b>8 728</b>	<b>-</b>	<b>7 072</b>	<b>-</b>	<b>15 800</b>	<b>-</b>	<b>(411)</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>9 687</b>	<b>222</b>	<b>2,3%</b>	<b>89</b>	<b>,9%</b>	<b>311</b>	<b>3,2%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
National Government	8 570	127	1,5%	35	,4%	162	1,9%	-	-	(100,0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>8 570</b>	<b>127</b>	<b>1,5%</b>	<b>35</b>	<b>,4%</b>	<b>162</b>	<b>1,9%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 117	95	8,5%	53	4,8%	148	13,3%	-	-	(100,0%)	
<b>Capital Expenditure Functional</b>	<b>9 687</b>	<b>222</b>	<b>2,3%</b>	<b>89</b>	<b>,9%</b>	<b>311</b>	<b>3,2%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
<b>Municipal governance and administration</b>	<b>1 117</b>	<b>95</b>	<b>8,5%</b>	<b>39</b>	<b>3,5%</b>	<b>134</b>	<b>12,0%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Executive and Council	33	87	260,8%	39	117,1%	126	377,9%	-	-	(100,0%)	
Finance and administration	1 084	8	,7%	-	-	8	,7%	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>2 952</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	2 952	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>5 618</b>	<b>127</b>	<b>2,3%</b>	<b>50</b>	<b>,9%</b>	<b>177</b>	<b>3,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Energy sources	175	-	-	-	-	-	-	-	-	-	
Water Management	4 518	127	2,8%	50	1,1%	177	3,9%	-	-	(100,0%)	
Waste Water Management	925	-	-	-	-	-	-	-	-	-	
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>71 540</b>	<b>17 695</b>	<b>24,7%</b>	<b>14 380</b>	<b>20,1%</b>	<b>32 076</b>	<b>44,8%</b>	<b>22 868</b>	<b>53,0%</b>	<b>(37,1%)</b>	
Property rates	6 541	1 253	19,2%	1 408	21,5%	2 661	40,7%	1 382	26,3%	1,9%	
Service charges	8 907	1 741	19,5%	2 443	27,4%	4 183	47,0%	3 083	41,1%	(20,8%)	

Other revenue	4 669	263	5.6%	(72)	(1.5%)	191	4.1%	157	(360.6%)	(145.8%)
Transfers and Subsidies - Operational	38 539	14 356	37.3%	10 512	27.3%	24 869	64.5%	14 154	72.1%	(25.7%)
Transfers and Subsidies - Capital	8 179	-	-	-	-	-	-	3 950	61.1%	(100.0%)
Interest	4 705	83	1.8%	88	1.9%	171	3.6%	143	-	(38.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(74 930)</b>	<b>(27 516)</b>	<b>36.7%</b>	<b>(23 182)</b>	<b>30.9%</b>	<b>(50 698)</b>	<b>67.7%</b>	<b>(31 545)</b>	<b>62.5%</b>	<b>(26.5%)</b>
Suppliers and employees	(74 930)	(27 516)	36.7%	(23 182)	30.9%	(50 698)	67.7%	(31 545)	65.2%	(26.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(3 390)</b>	<b>(9 820)</b>	<b>289.7%</b>	<b>(8 802)</b>	<b>259.7%</b>	<b>(18 622)</b>	<b>549.3%</b>	<b>(8 677)</b>	<b>602.7%</b>	<b>1.4%</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>(9 687)</b>	<b>(255)</b>	<b>2.6%</b>	<b>(86)</b>	<b>.9%</b>	<b>(341)</b>	<b>3.5%</b>			<b>(100.0%)</b>
Capital assets	(9 687)	(255)	2.6%	(86)	.9%	(341)	3.5%			(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(9 687)</b>	<b>(255)</b>	<b>2.6%</b>	<b>(86)</b>	<b>.9%</b>	<b>(341)</b>	<b>3.5%</b>			<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	5	-	-	-	5	-	5	.2%	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	5	-	-	-	5	-	5	57.1%	(100.0%)
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>		<b>5</b>				<b>5</b>		<b>5</b>	<b>.2%</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(13 077)</b>	<b>(10 070)</b>	<b>77.0%</b>	<b>(8 888)</b>	<b>68.0%</b>	<b>(18 958)</b>	<b>145.0%</b>	<b>(8 672)</b>	<b>107.3%</b>	<b>2.5%</b>
Cash/cash equivalents at the year begin:	8 255	(5 777)	(70.0%)	(9 165)	(111.0%)	(5 777)	(70.0%)	1 929	(54.1%)	(575.2%)
Cash/cash equivalents at the year end:	(4 821)	(9 163)	190.1%	(18 053)	374.4%	(18 053)	374.4%	(6 744)	88.1%	167.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	-	305	1.1%	317	1.2%	26 904	97.7%	27 533	13.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	233	2.9%	276	3.4%	264	3.3%	7 336	90.5%	8 109	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	850	1.5%	900	1.5%	847	1.4%	55 849	95.6%	58 446	29.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	200	2.3%	195	2.2%	179	2.0%	8 152	93.4%	8 726	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	177	1.4%	195	1.5%	187	1.4%	12 510	95.7%	13 068	6.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 049	1.4%	1 122	1.5%	1 041	1.4%	69 890	95.6%	73 101	36.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 250)	(24.6%)	-	-	2	-	11 384	124.6%	9 136	4.6%	-	-	-	-
<b>Total By Income Source</b>	<b>264</b>	<b>.1%</b>	<b>2 993</b>	<b>1.5%</b>	<b>2 837</b>	<b>1.4%</b>	<b>192 024</b>	<b>96.9%</b>	<b>198 119</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	244	1.6%	255	1.7%	222	1.4%	14 693	95.3%	15 414	7.8%	-	-	-	-
Commercial	877	1.3%	916	1.4%	862	1.3%	64 932	96.1%	67 587	34.1%	-	-	-	-
Households	862	.8%	1 790	1.6%	1 723	1.6%	106 663	96.1%	111 038	56.0%	-	-	-	-
Other	(1 719)	(42.1%)	32	.8%	30	.7%	5 737	140.6%	4 080	2.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>264</b>	<b>.1%</b>	<b>2 993</b>	<b>1.5%</b>	<b>2 837</b>	<b>1.4%</b>	<b>192 024</b>	<b>96.9%</b>	<b>198 119</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	8 623	45.3%	-	-	-	-	10 426	54.7%	19 049	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4	100.0%	4	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8 623</b>	<b>45.3%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 430</b>	<b>54.7%</b>	<b>19 053</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: HANTAM (NC065)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	165 528	30 770	18,6%	31 753	19,2%	62 523	37,8%	16 228	38,1%	95,7%
<b>Exchange Revenue</b>										
Service charges - Electricity	47 234	8 074	17,1%	8 465	17,9%	16 539	35,0%	8 858	43,5%	(4,4%)
Service charges - Water	12 784	2 093	16,4%	3 191	25,0%	5 283	41,3%	3 567	61,8%	(10,5%)
Service charges - Waste Water Management	7 100	1 246	17,5%	1 725	24,3%	2 971	41,8%	2 599	79,0%	(33,6%)
Service charges - Waste Management	7 209	1 222	17,0%	1 661	23,0%	2 883	40,0%	2 566	78,3%	(35,3%)
Sale of Goods and Rendering of Services	321	40	12,6%	73	22,7%	113	35,3%	114	56,4%	(35,9%)
Agency services	234	56	24,0%	(4)	(1,7%)	52	22,4%	(16)	(16,5%)	(75,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 853	476	25,7%	430	23,2%	906	48,9%	440	55,2%	(2,3%)
Interest earned from Current and Non Current Assets	2 209	234	10,6%	111	5,0%	346	15,7%	1 134	58,6%	(90,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	283	71	25,3%	116	41,0%	187	66,2%	69	52,9%	68,2%
Licence and permits	383	298	77,9%	1	2%	299	78,1%	1	62,7%	(37,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 317	9	2%	6	1%	15	3%	4	2%	51,5%
<b>Non-Exchange Revenue</b>										
Property rates	36 740	(1)	-	(50)	(1%)	(51)	(1%)	-	97,2%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33	-	-	1	1,8%	1	1,8%	0	5,7%	104,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	43 071	16 271	37,8%	14 933	34,7%	31 204	72,4%	(3 108)	(13,9%)	(680,5%)
Interest	1 242	680	54,8%	1 093	88,0%	1 773	142,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	509	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	174 509	22 493	12,9%	35 328	20,2%	57 821	33,1%	33 132	40,8%	6,6%
Employee related costs	58 316	8 871	15,2%	14 554	25,0%	23 425	40,2%	14 963	44,0%	(2,7%)
Remuneration of councillors	6 100	866	14,2%	1 519	24,9%	2 385	39,1%	1 314	42,7%	15,6%
Bulk purchases - electricity	32 131	6 660	20,7%	7 373	22,9%	14 034	43,7%	8 327	57,1%	(11,4%)
Inventory consumed	505	472	93,5%	1 526	302,1%	1 998	395,6%	691	42,0%	120,8%
Debt impairment	11 697	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 091	-	-	-	-	-	-	-	-	-
Interest	2 309	0	-	-	-	0	-	-	-	-
Contracted services	22 028	3 506	15,9%	4 790	21,7%	8 297	37,7%	5 393	69,4%	(11,2%)
Transfers and subsidies	500	114	22,7%	85	17,1%	199	39,8%	25	24,7%	248,7%
Irrecoverable debts written off	6 376	136	2,1%	543	8,5%	679	10,6%	-	-	(100,0%)
Operational costs	15 425	1 866	12,1%	4 938	32,0%	6 804	44,1%	2 419	35,8%	104,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 029	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(8 980)</b>	<b>8 277</b>	<b>-</b>	<b>(3 576)</b>	<b>-</b>	<b>4 701</b>	<b>-</b>	<b>(16 904)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	21 929	3 403	15,5%	6 800	31,0%	10 204	46,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>12 949</b>	<b>11 680</b>	<b>-</b>	<b>3 225</b>	<b>-</b>	<b>14 905</b>	<b>-</b>	<b>(16 904)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>12 949</b>	<b>11 680</b>	<b>-</b>	<b>3 225</b>	<b>-</b>	<b>14 905</b>	<b>-</b>	<b>(16 904)</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>12 949</b>	<b>11 680</b>	<b>-</b>	<b>3 225</b>	<b>-</b>	<b>14 905</b>	<b>-</b>	<b>(16 904)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>12 949</b>	<b>11 680</b>	<b>-</b>	<b>3 225</b>	<b>-</b>	<b>14 905</b>	<b>-</b>	<b>(16 904)</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>	20 392	2 128	10,4%	5 463	26,8%	7 591	37,2%	43 589	62,5%	(87,5%)
National Government	18 513	2 082	11,2%	5 427	29,3%	7 509	40,6%	42 196	66,0%	(87,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>18 513</b>	<b>2 082</b>	<b>11,2%</b>	<b>5 427</b>	<b>29,3%</b>	<b>7 509</b>	<b>40,6%</b>	<b>42 196</b>	<b>66,0%</b>	<b>(87,1%)</b>
Borrowing	600	-	-	-	-	-	-	-	-	-
Internally generated funds	1 279	47	3,6%	36	2,8%	83	6,5%	1 392	15,7%	(97,4%)
<b>Capital Expenditure Functional</b>	<b>20 392</b>	<b>2 128</b>	<b>10,4%</b>	<b>5 463</b>	<b>26,8%</b>	<b>7 591</b>	<b>37,2%</b>	<b>43 589</b>	<b>62,5%</b>	<b>(87,5%)</b>
<b>Municipal governance and administration</b>	<b>1 206</b>	<b>47</b>	<b>3,9%</b>	<b>36</b>	<b>3,0%</b>	<b>83</b>	<b>6,9%</b>	<b>103</b>	<b>36,1%</b>	<b>(65,1%)</b>
Executive and Council	600	-	-	-	-	-	-	-	-	-
Finance and administration	606	47	7,7%	36	6,0%	83	13,6%	35	34,5%	2,0%
Internal audit	-	-	-	-	-	-	-	68	45,3%	(100,0%)
<b>Community and Public Safety</b>	<b>9 888</b>	<b>1 478</b>	<b>14,9%</b>	<b>4 859</b>	<b>49,1%</b>	<b>6 337</b>	<b>64,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	500	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 388	1 478	15,7%	4 859	51,8%	6 337	67,5%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 006</b>	<b>13,4%</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	1 006	13,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>9 298</b>	<b>604</b>	<b>6,5%</b>	<b>568</b>	<b>6,1%</b>	<b>1 172</b>	<b>12,6%</b>	<b>42 479</b>	<b>65,5%</b>	<b>(98,7%)</b>
Energy sources	1 299	364	28,0%	367	28,2%	731	56,3%	1 067	18,2%	(65,6%)
Water Management	173	-	-	-	-	-	-	37 196	78,3%	(100,0%)
Waste Water Management	7 826	240	3,1%	201	2,6%	441	5,6%	4 216	23,6%	(95,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<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>	183 675	47 089	25,6%	43 039	23,4%	90 128	49,1%	165 313	126,3%	(74,0%)
Property rates	34 786	3 703	10,6%	5 998	17,2%	9 701	27,9%	2 937	37,2%	104,2%
Service charges	75 686	15 181	20,1%	12 040	15,9%	27 221	36,0%	14 655	45,9%	(17,8%)

Other revenue	5 994	2 516	42.0%	7 111	118.6%	9 626	160.6%	62 189	2 988.0%	(88.6%)
Transfers and Subsidies - Operational	43 071	18 033	41.9%	13 967	32.4%	32 000	74.3%	10 231	40.0%	36.5%
Transfers and Subsidies - Capital	21 929	7 423	33.9%	3 812	17.4%	11 235	51.2%	74 243	98.3%	(94.9%)
Interest	2 209	234	10.6%	111	5.0%	346	15.7%	1 058	50.3%	(89.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(156 507)</b>	<b>(36 688)</b>	<b>23.4%</b>	<b>(43 322)</b>	<b>27.7%</b>	<b>(80 010)</b>	<b>51.1%</b>	<b>(129 441)</b>	<b>239.5%</b>	<b>(66.5%)</b>
Suppliers and employees	(156 342)	(36 688)	23.5%	(43 322)	27.7%	(80 010)	51.2%	(129 441)	239.7%	(66.5%)
Finance charges	(165)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>27 168</b>	<b>10 401</b>	<b>38.3%</b>	<b>(283)</b>	<b>(1.0%)</b>	<b>10 118</b>	<b>37.2%</b>	<b>35 872</b>	<b>28.4%</b>	<b>(100.8%)</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>(23 451)</b>	<b>(2 128)</b>	<b>9.1%</b>	<b>(5 463)</b>	<b>23.3%</b>	<b>(7 591)</b>	<b>32.4%</b>	<b>(43 589)</b>	<b>62.5%</b>	<b>(87.5%)</b>
Capital assets	(23 451)	(2 128)	9.1%	(5 463)	23.3%	(7 591)	32.4%	(43 589)	62.5%	(87.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(23 451)</b>	<b>(2 128)</b>	<b>9.1%</b>	<b>(5 463)</b>	<b>23.3%</b>	<b>(7 591)</b>	<b>32.4%</b>	<b>(43 589)</b>	<b>62.5%</b>	<b>(87.5%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	18	-	12	-	29	-	26	-	(54.3%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	18	-	12	-	29	-	26	-	(54.3%)
<b>Payments</b>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>		<b>18</b>		<b>12</b>		<b>29</b>		<b>26</b>		<b>(54.3%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>3 717</b>	<b>8 291</b>	<b>223.0%</b>	<b>(5 734)</b>	<b>(154.3%)</b>	<b>2 556</b>	<b>68.8%</b>	<b>(7 691)</b>	<b>(3 628.4%)</b>	<b>(25.4%)</b>
Cash/cash equivalents at the year begin:	6 791	3 504	51.6%	11 047	162.7%	3 504	51.6%	(22 930)	2 818.9%	(148.2%)
Cash/cash equivalents at the year end:	10 508	11 047	105.1%	5 313	50.6%	5 313	50.6%	(30 621)	(539.5%)	(117.3%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	1 159	3.7%	854	2.7%	766	2.5%	28 329	91.1%	31 108	22.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 790	16.0%	929	8.3%	739	6.6%	7 705	69.0%	11 164	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 405	3.4%	793	1.9%	627	1.5%	38 377	93.1%	41 202	29.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	610	4.2%	446	3.0%	428	2.9%	13 201	89.9%	14 685	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	655	3.1%	465	2.2%	438	2.1%	19 356	92.6%	20 914	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	523	3.0%	522	3.0%	532	3.1%	15 672	90.9%	17 249	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	1.4%	21	1.4%	14	.9%	1 489	96.3%	1 546	1.1%	-	-	-	-
<b>Total By Income Source</b>	<b>6 164</b>	<b>4.5%</b>	<b>4 029</b>	<b>2.9%</b>	<b>3 545</b>	<b>2.6%</b>	<b>124 129</b>	<b>90.0%</b>	<b>137 866</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	605	9.4%	599	9.3%	514	8.0%	4 731	73.4%	6 448	4.7%	-	-	-	-
Commercial	1 546	15.3%	610	6.0%	444	4.4%	7 508	74.3%	10 108	7.3%	-	-	-	-
Households	4 014	3.3%	2 820	2.3%	2 587	2.1%	111 890	92.2%	121 311	88.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 164</b>	<b>4.5%</b>	<b>4 029</b>	<b>2.9%</b>	<b>3 545</b>	<b>2.6%</b>	<b>124 129</b>	<b>90.0%</b>	<b>137 866</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	186	3.3%	1 735	31.0%	1 643	29.4%	2 031	36.3%	5 595	15.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	835	84.4%	21	2.1%	133	13.5%	0	-	989	2.7%
Auditor-General	2 289	44.6%	1 381	26.9%	1 082	21.1%	380	7.4%	5 132	13.9%
Other	124	5%	146	.6%	65	.3%	24 987	98.7%	25 322	68.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 434</b>	<b>9.3%</b>	<b>3 282</b>	<b>8.9%</b>	<b>2 925</b>	<b>7.9%</b>	<b>27 398</b>	<b>74.0%</b>	<b>37 038</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: KAROO HOOGLAND (NC066)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>88 337</b>	<b>27 274</b>	<b>30,9%</b>	<b>10 317</b>	<b>11,7%</b>	<b>37 591</b>	<b>42,6%</b>	<b>17 372</b>	<b>53,3%</b>	<b>(40,6%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	16 312	4 335	26,6%	3 848	23,6%	8 183	50,2%	3 937	55,4%	(2,2%)	
Service charges - Water	4 280	1 324	30,9%	1 084	25,3%	2 408	56,2%	1 128	54,1%	(3,9%)	
Service charges - Waste Water Management	3 826	962	25,1%	970	25,4%	1 932	50,5%	846	47,8%	14,7%	
Service charges - Waste Management	2 953	753	25,5%	709	24,0%	1 462	49,5%	652	47,6%	8,8%	
Sale of Goods and Rendering of Services	138	53	38,6%	41	29,4%	94	68,0%	67	68,0%	(39,2%)	
Agency services	71	25	35,8%	19	27,4%	45	63,2%	14	21,0%	36,1%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	3 462	840	24,3%	862	24,9%	1 702	49,2%	814	49,1%	5,8%	
Interest earned from Current and Non Current Assets	1 852	388	20,9%	-	-	388	20,9%	533	93,1%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	551	177	32,0%	288	52,3%	465	84,3%	145	55,6%	99,1%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 787	89	5,0%	12	7%	101	5,6%	187	36,8%	(93,6%)	
<b>Non-Exchange Revenue</b>											
Property rates	8 143	2 569	31,6%	1 805	22,2%	4 374	53,7%	1 703	53,4%	6,0%	
Surcharges and Taxes	2 924	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	11	0	1,0%	0	1%	0	1,2%	0	1,4%	(71,4%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	41 205	15 523	37,7%	452	1,1%	15 975	38,8%	7 145	56,6%	(93,7%)	
Interest	819	237	28,9%	226	27,6%	462	56,5%	201	50,6%	12,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>88 329</b>	<b>16 796</b>	<b>19,0%</b>	<b>18 707</b>	<b>21,2%</b>	<b>35 504</b>	<b>40,2%</b>	<b>19 229</b>	<b>45,0%</b>	<b>(2,7%)</b>	
Employee related costs	41 191	7 053	17,1%	9 632	23,4%	16 686	40,5%	8 191	47,1%	17,6%	
Remuneration of councillors	5 663	1 194	21,1%	1 257	22,2%	2 451	43,3%	1 433	50,1%	(12,2%)	
Bulk purchases - electricity	15 309	3 232	21,1%	3 299	21,5%	6 531	42,7%	2 671	47,9%	23,5%	
Inventory consumed	2 358	264	11,2%	569	24,1%	833	35,3%	558	27,4%	2,0%	
Debt impairment	2 150	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	1 462	-	-	-	-	-	-	-	-	-	
Interest	104	5	5,0%	9	8,9%	14	13,9%	9	17,6%	4,9%	
Contracted services	8 654	1 495	17,3%	2 343	27,1%	3 838	44,3%	1 700	40,5%	37,8%	
Transfers and subsidies	525	2	4%	8	1,5%	10	2,0%	-	7,2%	(100,0%)	
Irrecoverable debts written off	26	329	1 260,4%	102	390,7%	431	1 651,1%	249	1 675,1%	(59,1%)	
Operational costs	10 888	3 222	29,6%	1 488	13,7%	4 710	43,3%	4 418	64,1%	(66,3%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>7</b>	<b>10 478</b>	<b>-</b>	<b>(8 390)</b>	<b>-</b>	<b>2 088</b>	<b>-</b>	<b>(1 858)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	40 728	348	9%	29 891	73,4%	30 239	74,2%	6 303	28,5%	374,2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>40 735</b>	<b>10 826</b>	<b>-</b>	<b>21 501</b>	<b>-</b>	<b>32 327</b>	<b>-</b>	<b>4 446</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>40 735</b>	<b>10 826</b>	<b>-</b>	<b>21 501</b>	<b>-</b>	<b>32 327</b>	<b>-</b>	<b>4 446</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>40 735</b>	<b>10 826</b>	<b>-</b>	<b>21 501</b>	<b>-</b>	<b>32 327</b>	<b>-</b>	<b>4 446</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>40 735</b>	<b>10 826</b>	<b>-</b>	<b>21 501</b>	<b>-</b>	<b>32 327</b>	<b>-</b>	<b>4 446</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>44 447</b>	<b>10 490</b>	<b>23,6%</b>	<b>16 881</b>	<b>38,0%</b>	<b>27 371</b>	<b>61,6%</b>	<b>3 894</b>	<b>29,5%</b>	<b>333,5%</b>	
National Government	40 347	10 368	25,7%	15 631	38,7%	25 999	64,4%	2 930	27,2%	433,5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>40 347</b>	<b>10 368</b>	<b>25,7%</b>	<b>15 631</b>	<b>38,7%</b>	<b>25 999</b>	<b>64,4%</b>	<b>2 930</b>	<b>27,2%</b>	<b>433,5%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	4 100	122	3,0%	1 250	30,5%	1 372	33,5%	964	109,7%	29,7%	
<b>Capital Expenditure Functional</b>	<b>44 447</b>	<b>10 490</b>	<b>23,6%</b>	<b>16 881</b>	<b>38,0%</b>	<b>27 371</b>	<b>61,6%</b>	<b>3 894</b>	<b>29,5%</b>	<b>333,5%</b>	
<b>Municipal governance and administration</b>	<b>300</b>	<b>122</b>	<b>40,6%</b>	<b>-</b>	<b>-</b>	<b>122</b>	<b>40,6%</b>	<b>964</b>	<b>271,3%</b>	<b>(100,0%)</b>	
Executive and Council	100	48	48,0%	-	-	48	48,0%	-	-	-	
Finance and administration	200	74	36,9%	-	-	74	36,9%	964	1 673,0%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<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>2 600</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>1,9%</b>	<b>50</b>	<b>1,9%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	2 600	-	-	50	1,9%	50	1,9%	-	-	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>41 547</b>	<b>10 368</b>	<b>25,0%</b>	<b>16 831</b>	<b>40,5%</b>	<b>27 199</b>	<b>65,5%</b>	<b>2 930</b>	<b>27,1%</b>	<b>474,4%</b>	
Energy sources	1 500	534	35,6%	96	6,4%	630	42,0%	105	3,8%	(8,7%)	
Water Management	30 000	9 834	32,8%	10 914	36,4%	20 747	69,2%	2 825	42,1%	286,3%	
Waste Water Management	8 847	-	-	4 621	52,2%	4 621	52,2%	-	-	(100,0%)	
Waste Management	1 200	-	-	1 200	100,0%	1 200	100,0%	-	-	(100,0%)	
<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>130 734</b>	<b>32 577</b>	<b>24,9%</b>	<b>21 282</b>	<b>16,3%</b>	<b>53 860</b>	<b>41,2%</b>	<b>33 175</b>	<b>47,9%</b>	<b>(35,8%)</b>	
Property rates	5 318	1 160	21,8%	1 225	23,0%	2 385	44,8%	7 527	322,4%	(83,7%)	
Service charges	27 360	(6 452)	(23,6%)	4 826	17,6%	(1 626)	(5,9%)	(81 551)	(1 107,8%)	(105,9%)	

Other revenue	14 583	641	4.4%	744	5.1%	1 385	9.5%	3 775	63.2%	(80.3%)
Transfers and Subsidies - Operational	41 547	20 301	48.9%	4 786	11.5%	25 087	60.4%	40 384	406.8%	(88.1%)
Transfers and Subsidies - Capital	40 728	16 294	40.0%	9 000	22.1%	25 294	62.1%	63 000	460.1%	(85.7%)
Interest	1 199	633	52.8%	702	58.5%	1 335	111.4%	39	4.0%	1 689.5%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(85 894)</b>	<b>(16 067)</b>	<b>18.7%</b>	<b>(24 310)</b>	<b>28.3%</b>	<b>(40 377)</b>	<b>47.0%</b>	<b>(7 042)</b>	<b>8.3%</b>	<b>245.2%</b>
Suppliers and employees	(85 790)	(16 067)	18.7%	(24 310)	28.3%	(40 377)	47.1%	(7 042)	8.3%	245.2%
Finance charges	(104)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>44 841</b>	<b>16 510</b>	<b>36.8%</b>	<b>(3 028)</b>	<b>(6.8%)</b>	<b>13 482</b>	<b>30.1%</b>	<b>26 133</b>	<b>150.9%</b>	<b>(111.6%)</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>(44 447)</b>	<b>(12 059)</b>	<b>27.1%</b>	<b>(19 398)</b>	<b>43.6%</b>	<b>(31 457)</b>	<b>70.8%</b>	<b>(4 330)</b>	<b>11.9%</b>	<b>348.0%</b>
Capital assets	(44 447)	(12 059)	27.1%	(19 398)	43.6%	(31 457)	70.8%	(4 330)	11.9%	348.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(44 447)</b>	<b>(12 059)</b>	<b>27.1%</b>	<b>(19 398)</b>	<b>43.6%</b>	<b>(31 457)</b>	<b>70.8%</b>	<b>(4 330)</b>	<b>11.9%</b>	<b>348.0%</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>Net Increase/(Decrease) in cash held</b>	<b>394</b>	<b>4 451</b>	<b>1 131.0%</b>	<b>(22 426)</b>	<b>(5 698.1%)</b>	<b>(17 975)</b>	<b>(4 567.1%)</b>	<b>21 803</b>	<b>(952.1%)</b>	<b>(202.9%)</b>
Cash/cash equivalents at the year begin:	15 897	-	-	4 451	28.0%	-	-	22 805	-	(80.5%)
Cash/cash equivalents at the year end:	16 291	4 451	27.3%	(17 975)	(110.3%)	(17 975)	(110.3%)	44 608	479.2%	(140.3%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	936	5.5%	652	3.8%	291	1.7%	15 287	89.1%	17 166	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	962	17.4%	220	4.0%	138	2.5%	4 199	76.1%	5 519	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 011	6.6%	313	2.0%	293	1.9%	13 813	89.5%	15 429	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	704	4.7%	682	4.6%	264	1.8%	13 198	88.9%	14 848	22.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	535	4.4%	353	2.9%	232	1.9%	11 155	90.9%	12 275	18.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	196	25.9%	13	1.7%	7	1.0%	541	71.4%	758	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47	12.9%	21	5.8%	15	4.0%	284	77.4%	367	6%	-	-	-	-
<b>Total By Income Source</b>	<b>4 391</b>	<b>6.6%</b>	<b>2 253</b>	<b>3.4%</b>	<b>1 240</b>	<b>1.9%</b>	<b>58 478</b>	<b>88.1%</b>	<b>66 362</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 186	5.8%	989	4.9%	404	2.0%	17 709	87.3%	20 288	30.6%	-	-	-	-
Commercial	804	22.4%	107	3.0%	49	1.4%	2 631	73.3%	3 591	5.4%	-	-	-	-
Households	2 140	5.2%	1 048	2.6%	748	1.8%	37 142	90.4%	41 077	61.9%	-	-	-	-
Other	261	18.6%	110	7.8%	39	2.8%	995	70.8%	1 405	2.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>4 391</b>	<b>6.6%</b>	<b>2 253</b>	<b>3.4%</b>	<b>1 240</b>	<b>1.9%</b>	<b>58 478</b>	<b>88.1%</b>	<b>66 362</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	138	3.7%	576	15.5%	-	-	3 007	80.8%	3 721	75.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	132	11.1%	-	-	1	-	1 061	88.9%	1 194	24.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>271</b>	<b>5.5%</b>	<b>576</b>	<b>11.7%</b>	<b>1</b>	<b>-</b>	<b>4 069</b>	<b>82.8%</b>	<b>4 916</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: KHAI-MA (NC067)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>90 616</b>	<b>20 941</b>	<b>23,1%</b>	<b>9 112</b>	<b>10,1%</b>	<b>30 054</b>	<b>33,2%</b>	<b>11 678</b>	<b>33,5%</b>	<b>(22,0%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	18 309	3 237	17,7%	2 295	12,5%	5 531	30,2%	3 594	37,6%	(36,1%)	
Service charges - Water	10 352	1 798	17,4%	2 032	19,6%	3 830	37,0%	2 920	45,2%	(30,4%)	
Service charges - Waste Water Management	3 092	700	22,6%	762	24,6%	1 462	47,3%	883	70,7%	(13,8%)	
Service charges - Waste Management	2 346	655	27,9%	656	28,0%	1 311	55,9%	794	54,2%	(17,4%)	
Sale of Goods and Rendering of Services	44	9	21,6%	10	22,3%	19	43,8%	6	43,2%	51,8%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	8 301	2 499	30,1%	2 689	32,4%	5 188	62,5%	3 320	64,5%	(19,0%)	
Interest earned from Current and Non Current Assets	500	23	4,6%	43	8,6%	66	13,2%	3	4,0%	1 533,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	508	101	19,8%	115	22,6%	215	42,4%	114	34,4%	4%	
Licence and permits	114	6	5,6%	8	7,2%	14	12,7%	8	16,0%	2,4%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	121	1	,9%	1	,5%	2	1,4%	0	,7%	895,2%	
<b>Non-Exchange Revenue</b>											
Property rates	10 497	11 390	108,5%	-	-	11 390	108,5%	(910)	82,3%	(100,0%)	
Surcharges and Taxes	-	11	-	12	-	22	-	9	-	27,1%	
Fines, penalties and forfeits	33	-	-	-	-	-	-	-	-	-	
Licences or permits	33	5	14,0%	1	2,8%	5	16,8%	21	71,6%	(95,5%)	
Transfer and subsidies - Operational	36 366	506	1,4%	490	1,3%	997	2,7%	915	4,1%	(46,4%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>106 143</b>	<b>16 293</b>	<b>15,4%</b>	<b>16 537</b>	<b>15,6%</b>	<b>32 830</b>	<b>30,9%</b>	<b>15 476</b>	<b>31,1%</b>	<b>6,9%</b>	
Employee related costs	39 800	8 228	20,7%	8 075	20,3%	16 303	41,0%	8 037	39,9%	5%	
Remuneration of councillors	5 257	1 283	24,4%	1 276	24,3%	2 559	48,7%	1 741	72,1%	(26,7%)	
Bulk purchases - electricity	15 957	4 817	30,2%	3 345	21,0%	8 162	51,2%	3 062	37,5%	9,2%	
Inventory consumed	8 278	14	,2%	90	1,1%	105	1,3%	185	3,1%	(51,2%)	
Debt impairment	9 962	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	6 204	-	-	-	-	-	-	-	-	-	
Interest	2 452	394	16,1%	566	23,1%	960	39,1%	(114)	7,2%	(597,5%)	
Contracted services	4 416	418	9,5%	888	20,1%	1 306	29,6%	643	25,9%	38,2%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	13 818	1 139	8,2%	2 295	16,6%	3 435	24,9%	1 921	26,2%	19,5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>(15 528)</b>	<b>4 648</b>	<b>-</b>	<b>(7 425)</b>	<b>-</b>	<b>(2 777)</b>	<b>-</b>	<b>(3 798)</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	26 429	-	-	9 514	33,5%	9 514	33,5%	-	-	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>12 901</b>	<b>4 648</b>	<b>-</b>	<b>2 089</b>	<b>-</b>	<b>6 737</b>	<b>-</b>	<b>(3 798)</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>12 901</b>	<b>4 648</b>	<b>-</b>	<b>2 089</b>	<b>-</b>	<b>6 737</b>	<b>-</b>	<b>(3 798)</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>12 901</b>	<b>4 648</b>	<b>-</b>	<b>2 089</b>	<b>-</b>	<b>6 737</b>	<b>-</b>	<b>(3 798)</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>12 901</b>	<b>4 648</b>	<b>-</b>	<b>2 089</b>	<b>-</b>	<b>6 737</b>	<b>-</b>	<b>(3 798)</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>27 196</b>	<b>1 679</b>	<b>6,2%</b>	<b>7 216</b>	<b>26,5%</b>	<b>8 895</b>	<b>32,7%</b>	<b>8 275</b>	<b>88,0%</b>	<b>(12,8%)</b>	
National Government	26 946	1 678	6,2%	7 111	26,4%	8 789	32,6%	8 260	89,7%	(13,9%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>26 946</b>	<b>1 678</b>	<b>6,2%</b>	<b>7 111</b>	<b>26,4%</b>	<b>8 789</b>	<b>32,6%</b>	<b>8 260</b>	<b>89,7%</b>	<b>(13,9%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	250	1	,6%	105	41,9%	106	42,5%	15	12,1%	580,2%	
<b>Capital Expenditure Functional</b>	<b>28 196</b>	<b>1 679</b>	<b>6,0%</b>	<b>7 216</b>	<b>25,6%</b>	<b>8 895</b>	<b>31,5%</b>	<b>8 275</b>	<b>88,0%</b>	<b>(12,8%)</b>	
<b>Municipal governance and administration</b>	<b>1 250</b>	<b>1</b>	<b>,1%</b>	<b>105</b>	<b>8,4%</b>	<b>106</b>	<b>8,5%</b>	<b>15</b>	<b>12,1%</b>	<b>580,2%</b>	
Executive and Council	250	1	,6%	105	41,9%	106	42,5%	15	12,1%	580,2%	
Finance and administration	1 000	-	-	-	-	-	-	-	-	-	
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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>26 946</b>	<b>1 678</b>	<b>6,2%</b>	<b>7 111</b>	<b>26,4%</b>	<b>8 789</b>	<b>32,6%</b>	<b>8 260</b>	<b>89,7%</b>	<b>(13,9%)</b>	
Energy sources	8 499	-	-	516	6,1%	516	6,1%	397	26,8%	30,1%	
Water Management	18 447	1 678	9,1%	6 595	35,8%	8 273	44,8%	7 863	97,3%	(16,1%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<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>73 220</b>	<b>10 061</b>	<b>13,7%</b>	<b>4 663</b>	<b>6,4%</b>	<b>14 724</b>	<b>20,1%</b>	<b>15 114</b>	<b>32,9%</b>	<b>(69,1%)</b>	
Property rates	6 928	21 394	308,8%	1 058	15,3%	22 451	324,1%	27 550	434,4%	(96,2%)	
Service charges	27 872	2 573	9,2%	2 442	8,8%	5 014	18,0%	3 596	33,3%	(32,1%)	

Other revenue	(14 210)	(13 905)	97,9%	1 164	(8,2%)	(12 741)	89,7%	(17 397)	(300,3%)	(106,7%)
Transfers and Subsidies - Operational	42 393	-	-	-	-	-	-	-	6,9%	-
Transfers and Subsidies - Capital	9 737	-	-	-	-	-	-	1 365	51,9%	(100,0%)
Interest	500	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(86 577)</b>	<b>(35 212)</b>	<b>40,7%</b>	<b>(22 116)</b>	<b>25,5%</b>	<b>(57 329)</b>	<b>66,2%</b>	<b>(25 595)</b>	<b>63,5%</b>	<b>(13,6%)</b>
Suppliers and employees	(84 126)	(35 212)	41,9%	(22 116)	26,3%	(57 329)	68,1%	(25 595)	65,4%	(13,6%)
Finance charges	(2 452)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(13 357)</b>	<b>(25 151)</b>	<b>188,3%</b>	<b>(17 453)</b>	<b>130,7%</b>	<b>(42 605)</b>	<b>319,0%</b>	<b>(10 481)</b>	<b>1 591,7%</b>	<b>66,5%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	114	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(27 196)</b>	<b>(1 931)</b>	<b>7,1%</b>	<b>(8 299)</b>	<b>30,5%</b>	<b>(10 230)</b>	<b>37,6%</b>	<b>(8 275)</b>	<b>88,0%</b>	<b>3%</b>
Capital assets	(27 196)	(1 931)	7,1%	(8 299)	30,5%	(10 230)	37,6%	(8 275)	88,0%	3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(27 082)</b>	<b>(1 931)</b>	<b>7,1%</b>	<b>(8 299)</b>	<b>30,6%</b>	<b>(10 230)</b>	<b>37,8%</b>	<b>(8 275)</b>	<b>88,0%</b>	<b>3%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>8</b>	<b>27,4%</b>	<b>(111,5%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	(1)	-	(2)	-	8	27,4%	(111,5%)
<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>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>8</b>	<b>27,4%</b>	<b>(111,5%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(40 439)</b>	<b>(27 084)</b>	<b>67,0%</b>	<b>(25 753)</b>	<b>63,7%</b>	<b>(52 836)</b>	<b>130,7%</b>	<b>(18 749)</b>	<b>243,7%</b>	<b>37,4%</b>
Cash/cash equivalents at the year begin:	(13 821)	-	-	(23 312)	168,7%	-	-	(21 291)	(33,8%)	9,5%
Cash/cash equivalents at the year end:	(54 261)	(23 312)	43,0%	(49 065)	90,4%	(49 065)	90,4%	(40 040)	370,7%	22,5%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	552	8%	625	9%	704	1,0%	66 126	97,2%	68 008	39,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	352	7,3%	404	8,4%	233	4,8%	3 828	79,5%	4 817	2,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	164	9%	164	9%	131	7%	17 461	97,4%	17 921	10,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	208	1,6%	229	1,8%	225	1,8%	12 070	94,8%	12 732	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	198	1,6%	218	1,7%	206	1,6%	12 007	95,1%	12 629	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	915	1,7%	915	1,7%	848	1,6%	51 442	95,1%	54 121	31,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	1,4%	26	1,6%	26	1,6%	1 575	95,4%	1 650	1,0%	-	-	-	-
<b>Total By Income Source</b>	<b>2 411</b>	<b>1,4%</b>	<b>2 583</b>	<b>1,5%</b>	<b>2 372</b>	<b>1,4%</b>	<b>164 510</b>	<b>95,7%</b>	<b>171 876</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	96	6,0%	105	6,6%	88	5,5%	1 308	81,9%	1 597	9%	-	-	-	-
Commercial	448	2,6%	499	2,9%	317	1,8%	15 972	92,7%	17 236	10,0%	-	-	-	-
Households	1 868	1,2%	1 978	1,3%	1 968	1,3%	147 230	96,2%	153 043	89,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 411</b>	<b>1,4%</b>	<b>2 583</b>	<b>1,5%</b>	<b>2 372</b>	<b>1,4%</b>	<b>164 510</b>	<b>95,7%</b>	<b>171 876</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	1 519	2,2%	1 485	2,1%	1 325	1,9%	65 809	93,8%	70 138	53,5%
Bulk Water	773	2,2%	694	2,0%	694	2,0%	32 893	93,8%	35 063	26,7%
PAYE deductions	572	100,0%	-	-	-	-	-	-	572	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	343	100,0%	-	-	-	-	-	-	343	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	53,8%	168	35,8%	3	6%	46	9,7%	469	4%
Auditor-General	-	-	-	-	-	-	4 659	100,0%	4 659	3,6%
Other	1 054	5,3%	(2 999)	(15,2%)	525	2,7%	21 133	107,2%	19 712	15,0%
Medical Aid deductions	139	100,0%	-	-	-	-	-	-	139	1%
<b>Total</b>	<b>4 651</b>	<b>3,5%</b>	<b>(652)</b>	<b>(5%)</b>	<b>2 546</b>	<b>1,9%</b>	<b>124 539</b>	<b>95,0%</b>	<b>131 085</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	11 520	45 001	390,6%	23 971	208,1%	68 972	598,7%	48 496	654,8%	(50,6%)
Transfers and Subsidies - Operational	66 009	29 589	44,8%	20 165	30,5%	49 754	75,4%	20 167	72,6%	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	2 000	346	17,3%	355	17,8%	701	35,1%	466	59,8%	(23,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(87 563)</b>	<b>(38 324)</b>	<b>43,8%</b>	<b>(40 256)</b>	<b>46,0%</b>	<b>(78 580)</b>	<b>89,7%</b>	<b>(43 225)</b>	<b>95,5%</b>	<b>(6,9%)</b>
Suppliers and employees	(87 295)	(38 324)	43,9%	(40 256)	46,1%	(78 580)	90,0%	(43 225)	96,3%	(6,9%)
Finance charges	(168)	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(8 034)</b>	<b>36 612</b>	<b>(455,7%)</b>	<b>4 235</b>	<b>(52,7%)</b>	<b>40 847</b>	<b>(508,4%)</b>	<b>25 904</b>	<b>21 525,1%</b>	<b>(83,6%)</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>(515)</b>			<b>(80)</b>	<b>15,5%</b>	<b>(80)</b>	<b>15,5%</b>			<b>(100,0%)</b>
Capital assets	(515)	-	-	(80)	15,5%	(80)	15,5%	-	-	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(515)</b>			<b>(80)</b>	<b>15,5%</b>	<b>(80)</b>	<b>15,5%</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>(236)</b>									
Repayment of borrowing	(236)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(236)</b>									
<b>Net Increase/(Decrease) in cash held</b>	<b>(8 785)</b>	<b>36 612</b>	<b>(416,8%)</b>	<b>4 155</b>	<b>(47,3%)</b>	<b>40 767</b>	<b>(464,1%)</b>	<b>25 904</b>	<b>(74 948,1%)</b>	<b>(84,0%)</b>
Cash/cash equivalents at the year begin:	9 850	22 361	227,0%	53 666	544,8%	22 361	227,0%	27 811	145,3%	93,0%
Cash/cash equivalents at the year end:	1 066	53 666	5 036,5%	57 822	5 426,4%	57 822	5 426,4%	53 714	548,2%	7,6%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	137	12,3%	252	22,7%	130	11,7%	590	53,2%	1 110	73,8%	-	-	-	-
Interest on Arrear Debtor Accounts	6	2,8%	9	4,1%	15	6,8%	192	86,3%	222	14,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	46,7%	43	24,7%	24	13,8%	26	14,8%	172	11,4%	-	-	-	-
<b>Total By Income Source</b>	<b>223</b>	<b>14,9%</b>	<b>304</b>	<b>20,2%</b>	<b>169</b>	<b>11,3%</b>	<b>807</b>	<b>53,7%</b>	<b>1 504</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	134	12,1%	256	23,1%	140	12,6%	579	52,2%	1 110	73,8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	89	22,6%	48	12,1%	29	7,3%	228	57,9%	393	26,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>223</b>	<b>14,9%</b>	<b>304</b>	<b>20,2%</b>	<b>169</b>	<b>11,3%</b>	<b>807</b>	<b>53,7%</b>	<b>1 504</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	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>										

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: UBUNTU (NC071)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>165 444</b>	<b>24 224</b>	<b>14,6%</b>	<b>33 908</b>	<b>20,5%</b>	<b>58 133</b>	<b>35,1%</b>	<b>15 617</b>	<b>14,0%</b>	<b>117,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	23 135	6 354	27,5%	4 429	19,1%	10 782	46,6%	3 985	29,0%	11,1%
Service charges - Water	13 437	1 312	9,8%	2 758	20,5%	4 070	30,3%	2 819	27,9%	(21,1%)
Service charges - Waste Water Management	4 974	1 281	25,7%	1 277	25,7%	2 557	51,4%	1 073	32,2%	19,0%
Service charges - Waste Management	5 620	1 518	27,0%	1 523	27,1%	3 041	54,1%	1 348	31,0%	13,0%
Sale of Goods and Rendering of Services	87	37	42,7%	41	47,4%	79	90,1%	9	51,1%	382,2%
Agency services	388	33	8,4%	20	5,1%	52	13,5%	34	15,1%	(42,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 177	2 099	29,2%	2 289	31,9%	4 388	61,1%	1 759	25,2%	30,1%
Interest earned from Current and Non Current Assets	2 094	-	-	-	-	-	-	139	19,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	108	21	19,4%	22	20,1%	43	39,6%	22	6,9%	6%
Rental from Fixed Assets	467	0	0,1%	1	0,3%	2	0,5%	1	0,5%	49,3%
Licence and permits	270	30	11,2%	12	4,3%	42	15,5%	25	21,1%	(53,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	81	16,2%	49	9,8%	130	26,0%	22	1,5%	127,8%
<b>Non-Exchange Revenue</b>										
Property rates	23 799	10 637	44,7%	4 359	18,3%	14 996	63,0%	3 548	15,7%	22,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 633	-	-	-	-	-	-	0	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 974	-	-	16 370	26,8%	16 370	26,8%	4	0,4%	408 129,4%
Interest	2 779	821	29,5%	759	27,3%	1 580	56,9%	831	30,2%	(8,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>163 027</b>	<b>31 644</b>	<b>19,4%</b>	<b>29 168</b>	<b>17,9%</b>	<b>60 812</b>	<b>37,3%</b>	<b>24 239</b>	<b>31,2%</b>	<b>20,3%</b>
Employee related costs	41 671	10 723	25,7%	10 606	25,5%	21 329	51,2%	9 844	37,4%	7,7%
Remuneration of councillors	5 106	1 227	24,0%	1 287	25,2%	2 513	49,2%	1 452	55,6%	(11,4%)
Bulk purchases - electricity	28 086	9 168	32,6%	6 007	21,4%	15 175	54,0%	5 345	65,1%	12,4%
Inventory consumed	2 010	491	24,4%	268	13,3%	759	37,8%	436	33,6%	(38,6%)
Debt impairment	20 133	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 164	-	-	-	-	-	-	-	-	-
Interest	1 137	348	30,6%	367	32,3%	715	62,9%	188	7,9%	95,6%
Contracted services	20 963	5 201	24,8%	3 823	18,2%	9 024	43,0%	2 285	30,2%	67,3%
Transfers and subsidies	350	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	26 406	4 487	17,0%	6 810	25,8%	11 296	42,8%	4 689	53,4%	45,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>2 417</b>	<b>(7 420)</b>	<b>-</b>	<b>4 741</b>	<b>-</b>	<b>(2 679)</b>	<b>-</b>	<b>(8 621)</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	35 779	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>84 196</b>	<b>(7 420)</b>	<b>-</b>	<b>4 741</b>	<b>-</b>	<b>(2 679)</b>	<b>-</b>	<b>(8 621)</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>84 196</b>	<b>(7 420)</b>	<b>-</b>	<b>4 741</b>	<b>-</b>	<b>(2 679)</b>	<b>-</b>	<b>(8 621)</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>84 196</b>	<b>(7 420)</b>	<b>-</b>	<b>4 741</b>	<b>-</b>	<b>(2 679)</b>	<b>-</b>	<b>(8 621)</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>84 196</b>	<b>(7 420)</b>	<b>-</b>	<b>4 741</b>	<b>-</b>	<b>(2 679)</b>	<b>-</b>	<b>(8 621)</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>82 779</b>	<b>7 837</b>	<b>9,5%</b>	<b>6 778</b>	<b>8,2%</b>	<b>14 615</b>	<b>17,7%</b>	<b>3 724</b>	<b>35,4%</b>	<b>82,0%</b>
National Government	35 779	7 837	21,9%	6 778	18,9%	14 615	40,8%	3 724	35,4%	82,0%
Provincial Government	46 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>81 779</b>	<b>7 837</b>	<b>9,6%</b>	<b>6 778</b>	<b>8,3%</b>	<b>14 615</b>	<b>17,9%</b>	<b>3 724</b>	<b>35,4%</b>	<b>82,0%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>82 779</b>	<b>7 837</b>	<b>9,5%</b>	<b>6 778</b>	<b>8,2%</b>	<b>14 615</b>	<b>17,7%</b>	<b>3 724</b>	<b>35,4%</b>	<b>82,0%</b>
<b>Municipal governance and administration</b>	<b>1 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	1 000	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>12 156</b>	<b>356</b>	<b>2,9%</b>	<b>-</b>	<b>-</b>	<b>356</b>	<b>2,9%</b>	<b>361</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	12 156	356	2,9%	-	-	356	2,9%	361	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>69 623</b>	<b>7 481</b>	<b>10,7%</b>	<b>6 778</b>	<b>9,7%</b>	<b>14 259</b>	<b>20,5%</b>	<b>3 364</b>	<b>34,2%</b>	<b>101,5%</b>
Energy sources	52 600	-	-	2 172	4,1%	2 172	4,1%	-	-	(100,0%)
Water Management	11 000	-	-	-	-	-	-	709	13,8%	(100,0%)
Waste Water Management	6 023	7 481	124,2%	4 606	76,5%	12 087	200,7%	2 655	38,3%	73,5%
Waste Management	-	-	-	-	-	-	-	-	-	-
<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>185 103</b>	<b>13 722</b>	<b>7,4%</b>	<b>35 755</b>	<b>19,3%</b>	<b>49 477</b>	<b>26,7%</b>	<b>80 380</b>	<b>103,7%</b>	<b>(55,5%)</b>
Property rates	16 897	2 092	12,4%	5 326	31,5%	7 418	43,9%	20 326	350,8%	(73,8%)
Service charges	40 541	7 762	19,1%	9 085	22,4%	16 848	41,6%	54 860	316,4%	(83,4%)

Other revenue	28 632	203	7%	147	5%	350	1,2%	3 385	25,0%	(95,7%)
Transfers and Subsidies - Operational	60 474	3 664	6,1%	16 405	27,1%	20 069	33,2%	-	-	(100,0%)
Transfers and Subsidies - Capital	35 779	-	-	4 792	13,4%	4 792	13,4%	-	-	(100,0%)
Interest	2 779	-	-	-	-	-	-	1 809	41,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(141 072)</b>	<b>(6 410)</b>	<b>4,5%</b>	<b>(3 901)</b>	<b>2,8%</b>	<b>(10 311)</b>	<b>7,3%</b>	<b>4 040</b>	<b>4,9%</b>	<b>(196,6%)</b>
Suppliers and employees	(139 585)	(6 410)	4,6%	(3 901)	2,8%	(10 311)	7,4%	4 040	5,1%	(196,6%)
Finance charges	(1 137)	-	-	-	-	-	-	-	-	-
Transfers and grants	(350)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>44 031</b>	<b>7 313</b>	<b>16,6%</b>	<b>31 854</b>	<b>72,3%</b>	<b>39 166</b>	<b>89,0%</b>	<b>84 419</b>	<b>438,5%</b>	<b>(62,3%)</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>(36 779)</b>	<b>(6 895)</b>	<b>18,7%</b>	<b>(2 913)</b>	<b>7,9%</b>	<b>(9 807)</b>	<b>26,7%</b>	<b>(4 283)</b>	<b>40,7%</b>	<b>(32,0%)</b>
Capital assets	(36 779)	(6 895)	18,7%	(2 913)	7,9%	(9 807)	26,7%	(4 283)	40,7%	(32,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(36 779)</b>	<b>(6 895)</b>	<b>18,7%</b>	<b>(2 913)</b>	<b>7,9%</b>	<b>(9 807)</b>	<b>26,7%</b>	<b>(4 283)</b>	<b>40,7%</b>	<b>(32,0%)</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>7 252</b>	<b>418</b>	<b>5,8%</b>	<b>28 941</b>	<b>399,1%</b>	<b>29 359</b>	<b>404,9%</b>	<b>80 137</b>	<b>2 142,4%</b>	<b>(63,9%)</b>
Cash/cash equivalents at the year begin:	13 377	34 765	259,9%	35 183	263,0%	34 765	259,9%	74 293	-	(52,6%)
Cash/cash equivalents at the year end:	20 629	35 183	170,5%	64 124	310,8%	64 124	310,8%	154 430	462,9%	(58,5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	2 604	3,0%	1 159	1,3%	1 089	1,2%	82 964	94,5%	87 817	34,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 765	8,4%	573	2,7%	551	2,6%	18 078	86,2%	20 965	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 557	4,2%	1 133	1,8%	1 106	1,8%	56 543	92,2%	61 338	24,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 029	2,7%	497	1,3%	493	1,3%	35 592	94,6%	37 611	14,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 262	3,0%	586	1,4%	567	1,4%	39 266	94,2%	41 681	16,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	3,2%	47	1,5%	46	1,4%	3 018	93,8%	3 216	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	5%	0	3%	1	3%	146	98,8%	147	1%	-	-	-	-
<b>Total By Income Source</b>	<b>9 322</b>	<b>3,7%</b>	<b>3 995</b>	<b>1,6%</b>	<b>3 852</b>	<b>1,5%</b>	<b>235 607</b>	<b>93,2%</b>	<b>252 776</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 524	4,2%	728	2,0%	691	1,9%	33 679	92,0%	36 622	14,5%	-	-	-	-
Commercial	1 930	9,8%	585	3,0%	546	2,8%	16 636	84,5%	19 697	7,8%	-	-	-	-
Households	5 055	2,9%	2 326	1,3%	2 249	1,3%	166 303	94,5%	175 933	69,6%	-	-	-	-
Other	812	4,0%	356	1,7%	366	1,8%	18 989	92,5%	20 523	8,1%	-	-	-	-
<b>Total By Customer Group</b>	<b>9 322</b>	<b>3,7%</b>	<b>3 995</b>	<b>1,6%</b>	<b>3 852</b>	<b>1,5%</b>	<b>235 607</b>	<b>93,2%</b>	<b>252 776</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	2 099	2,0%	2 032	2,0%	2 059	2,0%	97 617	94,0%	103 807	69,1%
Bulk Water	244	39,9%	164	26,8%	175	28,6%	29	4,8%	613	4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	346	48,8%	363	51,2%	-	-	-	-	709	5%
Loan repayments	-	-	-	-	-	-	17	100,0%	17	-
Trade Creditors	2 915	16,5%	2 316	13,1%	3 951	22,3%	8 515	48,1%	17 696	11,8%
Auditor-General	583	2,7%	2 376	11,1%	1 693	7,9%	16 790	78,3%	21 443	14,3%
Other	2 242	37,9%	86	1,5%	160	2,7%	3 429	58,0%	5 916	3,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8 429</b>	<b>5,6%</b>	<b>7 337</b>	<b>4,9%</b>	<b>8 038</b>	<b>5,4%</b>	<b>126 398</b>	<b>84,2%</b>	<b>150 202</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mrs L S Iltumeleng	053 621 0026
Chief Financial Officer	Mr Radile Shuping	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: UMSOBOMVU (NC072)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>271 803</b>	<b>82 507</b>	<b>30,4%</b>	<b>63 367</b>	<b>23,3%</b>	<b>145 874</b>	<b>53,7%</b>	<b>60 389</b>	<b>52,2%</b>	<b>4,9%</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	58 271	17 406	29,9%	11 668	20,0%	29 074	49,9%	12 229	44,1%	(4,6%)	
Service charges - Water	24 047	4 937	20,5%	5 410	22,6%	10 347	43,0%	4 616	39,5%	17,2%	
Service charges - Waste Water Management	15 588	3 821	24,5%	3 730	23,9%	7 551	48,4%	3 424	47,5%	9,0%	
Service charges - Waste Management	9 858	2 560	26,0%	2 627	26,7%	5 188	52,6%	2 242	49,6%	17,2%	
Sale of Goods and Rendering of Services	416	74	17,9%	48	11,6%	123	29,5%	36	10,0%	34,4%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	22 999	7 369	32,0%	7 730	33,6%	15 099	65,7%	6 919	62,7%	11,7%	
Interest earned from Current and Non Current Assets	548	202	36,9%	174	31,8%	376	68,6%	88	69,1%	98,4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	105	23	21,6%	25	24,2%	48	45,8%	29	923,0%	(12,0%)	
Rental from Fixed Assets	199	57	28,4%	23	11,6%	80	40,0%	36	50,9%	(35,8%)	
Licence and permits	77	7	9,8%	1	9%	8	10,7%	13	78,6%	(94,8%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 439	165	11,5%	128	8,9%	292	20,3%	187	15,5%	(31,8%)	
<b>Non-Exchange Revenue</b>											
Property rates	20 770	9 206	44,3%	3 880	18,7%	13 087	63,0%	3 613	60,5%	7,4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	27 736	664	2,4%	587	2,1%	1 251	4,5%	932	6,0%	(37,0%)	
Licences or permits	925	276	29,8%	158	17,1%	434	46,9%	142	46,8%	11,0%	
Transfer and subsidies - Operational	81 702	33 966	41,6%	25 246	30,9%	59 212	72,5%	24 170	72,1%	4,5%	
Interest	5 137	1 255	24,4%	1 412	27,5%	2 668	51,9%	1 235	55,9%	14,4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 987	517	26,0%	519	26,1%	1 036	52,1%	480	-	8,1%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>269 047</b>	<b>23 507</b>	<b>8,7%</b>	<b>50 186</b>	<b>18,7%</b>	<b>73 694</b>	<b>27,4%</b>	<b>39 437</b>	<b>33,3%</b>	<b>27,3%</b>	
Employee related costs	87 183	11 751	13,5%	17 260	19,8%	29 011	33,3%	14 176	33,2%	21,8%	
Remuneration of councillors	6 305	1 444	22,9%	1 444	22,9%	2 888	45,8%	1 586	48,4%	(8,9%)	
Bulk purchases - electricity	66 273	22	-	20 778	31,4%	20 800	31,4%	12 959	50,2%	60,3%	
Inventory consumed	1 834	49	2,7%	295	16,1%	344	18,8%	63	16,2%	371,3%	
Debt impairment	18 803	-	-	2	-	2	-	2	-	8,0%	
Depreciation and amortisation	27 457	-	-	-	-	-	-	-	-	-	
Interest	2 000	-	-	-	-	-	-	-	-	-	
Contracted services	19 564	4 062	20,8%	2 596	13,3%	6 658	34,0%	4 324	46,2%	(40,0%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	2 592	20	8%	162	6,3%	183	7,0%	415	24,9%	(60,9%)	
Operational costs	37 035	6 160	16,6%	7 648	20,7%	13 808	37,3%	5 912	43,8%	29,4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>2 757</b>	<b>58 999</b>	<b>-</b>	<b>13 181</b>	<b>-</b>	<b>72 180</b>	<b>-</b>	<b>20 952</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	37 433	9 146	24,4%	3 616	9,7%	12 762	34,1%	9 836	90,3%	(63,2%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>40 189</b>	<b>68 145</b>	<b>-</b>	<b>16 797</b>	<b>-</b>	<b>84 942</b>	<b>-</b>	<b>30 788</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>40 189</b>	<b>68 145</b>	<b>-</b>	<b>16 797</b>	<b>-</b>	<b>84 942</b>	<b>-</b>	<b>30 788</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>40 189</b>	<b>68 145</b>	<b>-</b>	<b>16 797</b>	<b>-</b>	<b>84 942</b>	<b>-</b>	<b>30 788</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>40 189</b>	<b>68 145</b>	<b>-</b>	<b>16 797</b>	<b>-</b>	<b>84 942</b>	<b>-</b>	<b>30 788</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>40 154</b>	<b>2 431</b>	<b>6,1%</b>	<b>7 114</b>	<b>17,7%</b>	<b>9 545</b>	<b>23,8%</b>	<b>5 358</b>	<b>57,2%</b>	<b>32,8%</b>	
National Government	37 433	2 422	6,5%	7 085	18,9%	9 507	25,4%	5 018	59,1%	41,2%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>37 433</b>	<b>2 422</b>	<b>6,5%</b>	<b>7 085</b>	<b>18,9%</b>	<b>9 507</b>	<b>25,4%</b>	<b>5 018</b>	<b>59,1%</b>	<b>41,2%</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 721	8	3%	30	1,1%	38	1,4%	340	40,3%	(91,2%)	
<b>Capital Expenditure Functional</b>	<b>40 154</b>	<b>2 431</b>	<b>6,1%</b>	<b>7 114</b>	<b>17,7%</b>	<b>9 545</b>	<b>23,8%</b>	<b>5 358</b>	<b>57,2%</b>	<b>32,8%</b>	
<b>Municipal governance and administration</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	350	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>10 000</b>	<b>353</b>	<b>3,5%</b>	<b>1 171</b>	<b>11,7%</b>	<b>1 524</b>	<b>15,2%</b>	<b>2 319</b>	<b>60,8%</b>	<b>(49,5%)</b>	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	10 000	353	3,5%	1 171	11,7%	1 524	15,2%	2 319	60,8%	(49,5%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>1 571</b>	<b>8</b>	<b>,5%</b>	<b>30</b>	<b>1,9%</b>	<b>37</b>	<b>2,4%</b>	<b>3 039</b>	<b>90,7%</b>	<b>(99,0%)</b>	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	1 571	8	5%	30	1,9%	37	2,4%	3 039	90,7%	(99,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>28 233</b>	<b>2 070</b>	<b>7,3%</b>	<b>5 914</b>	<b>20,9%</b>	<b>7 983</b>	<b>28,3%</b>	<b>-</b>	<b>19,8%</b>	<b>(100,0%)</b>	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	15 800	1	-	5 168	32,7%	5 169	32,7%	-	-	(100,0%)	
Waste Water Management	12 433	2 069	16,6%	745	6,0%	2 814	22,6%	-	-	(100,0%)	
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>270 025</b>	<b>79 371</b>	<b>29,4%</b>	<b>67 281</b>	<b>24,9%</b>	<b>146 652</b>	<b>54,3%</b>	<b>76 484</b>	<b>67,5%</b>	<b>(12,0%)</b>	
Property rates	17 456	2 733	15,7%	3 027	17,3%	5 760	33,0%	2 631	28,1%	15,1%	
Service charges	86 958	14 691	16,9%	14 756	17,0%	29 447	33,9%	13 139	34,3%	12,3%	

Other revenue	30 841	18 366	59.5%	20 228	65.6%	38 594	125.1%	26 405	177.1%	(23.4%)
Transfers and Subsidies - Operational	81 702	33 966	41.6%	25 246	30.9%	59 212	72.5%	24 170	72.1%	4.5%
Transfers and Subsidies - Capital	37 433	9 146	24.4%	3 616	9.7%	12 762	34.1%	9 836	90.3%	(63.2%)
Interest	15 635	470	3.0%	407	2.6%	877	5.6%	303	4.4%	34.2%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(209 367)</b>	<b>(38 931)</b>	<b>18.6%</b>	<b>(21 148)</b>	<b>10.1%</b>	<b>(60 079)</b>	<b>28.7%</b>	<b>(24 190)</b>	<b>30.2%</b>	<b>(12.6%)</b>
Suppliers and employees	(209 367)	(38 931)	18.6%	(21 148)	10.1%	(60 079)	28.7%	(24 190)	30.4%	(12.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>60 658</b>	<b>40 440</b>	<b>66.7%</b>	<b>46 133</b>	<b>76.1%</b>	<b>86 573</b>	<b>142.7%</b>	<b>52 294</b>	<b>230.5%</b>	<b>(11.8%)</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>(40 154)</b>	<b>(6 150)</b>	<b>15.3%</b>	<b>(8 177)</b>	<b>20.4%</b>	<b>(14 327)</b>	<b>35.7%</b>	<b>(5 829)</b>	<b>62.8%</b>	<b>40.3%</b>
Capital assets	(40 154)	(6 150)	15.3%	(8 177)	20.4%	(14 327)	35.7%	(5 829)	62.8%	40.3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(40 154)</b>	<b>(6 150)</b>	<b>15.3%</b>	<b>(8 177)</b>	<b>20.4%</b>	<b>(14 327)</b>	<b>35.7%</b>	<b>(5 829)</b>	<b>62.8%</b>	<b>40.3%</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>										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>										
<b>Net Increase/(Decrease) in cash held</b>	<b>20 504</b>	<b>34 291</b>	<b>167.2%</b>	<b>37 956</b>	<b>185.1%</b>	<b>72 246</b>	<b>352.3%</b>	<b>46 465</b>	<b>394.5%</b>	<b>(18.3%)</b>
Cash/cash equivalents at the year begin:	17 272	5 524	32.0%	39 814	230.5%	5 524	32.0%	43 384	9.0%	(8.2%)
Cash/cash equivalents at the year end:	37 776	39 814	105.4%	77 770	205.9%	77 770	205.9%	89 849	183.9%	(13.4%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	(970)	(.7%)	2 830	2.1%	1 595	1.2%	132 458	97.5%	135 913	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 210	4.5%	2 509	5.1%	1 673	3.8%	42 123	86.5%	48 715	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 006	1.7%	921	1.6%	775	1.3%	55 525	95.4%	58 225	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 409	1.7%	1 343	1.7%	1 294	1.6%	76 978	95.0%	81 024	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	750	1.0%	1 047	1.4%	863	1.1%	74 876	96.6%	77 535	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(15)	(.5%)	0	-	0	-	3 222	100.4%	3 208	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	3 076	2.4%	3 055	2.4%	3 027	2.4%	116 600	92.7%	125 757	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 120)	523.6%	16	(7.4%)	13	(6.1%)	877	(410.1%)	(214)	-	-	-	-	-
<b>Total By Income Source</b>	<b>6 346</b>	<b>1.2%</b>	<b>11 720</b>	<b>2.2%</b>	<b>9 439</b>	<b>1.8%</b>	<b>502 659</b>	<b>94.8%</b>	<b>530 164</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 007	4.9%	1 195	5.8%	1 212	5.9%	17 093	83.4%	20 508	3.9%	-	-	-	-
Commercial	1 550	11.1%	1 036	7.4%	772	5.5%	10 569	75.9%	13 927	2.6%	-	-	-	-
Households	3 100	7%	8 589	1.8%	6 762	1.4%	448 558	96.0%	467 010	88.1%	-	-	-	-
Other	688	2.4%	899	3.1%	692	2.4%	26 438	92.1%	28 719	5.4%	-	-	-	-
<b>Total By Customer Group</b>	<b>6 346</b>	<b>1.2%</b>	<b>11 720</b>	<b>2.2%</b>	<b>9 439</b>	<b>1.8%</b>	<b>502 659</b>	<b>94.8%</b>	<b>530 164</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	53	.3%	10 352	57.4%	-	-	7 626	42.3%	18 031	79.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17	4.7%	-	-	-	-	341	95.3%	358	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	232	5.5%	260	6.1%	903	21.4%	2 832	67.0%	4 227	18.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>302</b>	<b>1.3%</b>	<b>10 612</b>	<b>46.9%</b>	<b>903</b>	<b>4.0%</b>	<b>10 799</b>	<b>47.7%</b>	<b>22 616</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Themisle W Msengana	051 753 0777
Chief Financial Officer	Mr Nendo Lenard Thiso	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	7 145	1 800	25.2%	-	-	1 800	25.2%	(120)	-	(100.0%)
Transfers and Subsidies - Operational	69 588	95 556	137.3%	96 013	138.0%	191 568	275.3%	3 649	-	2 531.5%
Transfers and Subsidies - Capital	38 737	-	-	-	-	-	-	39 133	-	(100.0%)
Interest	4 811	-	-	87	1.8%	87	1.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(281 298)</b>	<b>(58 265)</b>	<b>20.7%</b>	<b>(51 655)</b>	<b>18.4%</b>	<b>(109 920)</b>	<b>39.1%</b>	-	-	<b>(100.0%)</b>
Suppliers and employees	(270 821)	(58 265)	21.5%	(51 655)	19.1%	(109 920)	40.6%	-	-	(100.0%)
Finance charges	(10 478)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>92 455</b>	<b>39 091</b>	<b>42.3%</b>	<b>44 444</b>	<b>48.1%</b>	<b>83 535</b>	<b>90.4%</b>	<b>42 662</b>	-	<b>4.2%</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>(42 410)</b>									
Capital assets	(42 410)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(42 410)</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>50 045</b>	<b>39 091</b>	<b>78.1%</b>	<b>44 444</b>	<b>88.8%</b>	<b>83 535</b>	<b>166.9%</b>	<b>42 662</b>	-	<b>4.2%</b>
Cash/cash equivalents at the year begin:	26 237	-	-	39 091	149.0%	-	-	29 995	-	30.3%
Cash/cash equivalents at the year end:	<b>76 282</b>	<b>39 091</b>	<b>51.2%</b>	<b>83 535</b>	<b>109.5%</b>	<b>83 535</b>	<b>109.5%</b>	<b>72 657</b>	-	<b>15.0%</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	2 805	1.7%	2 477	1.5%	3 007	1.8%	158 570	95.0%	166 859	25.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 688	3.5%	4 802	3.6%	4 781	3.5%	120 595	89.4%	134 867	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 947	2.3%	2 317	1.1%	5 693	2.7%	200 816	93.9%	213 773	32.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 694	2.1%	2 465	3.1%	2 393	3.0%	72 469	91.7%	79 021	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	839	1.7%	1 368	2.8%	1 324	2.7%	45 469	92.6%	49 001	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5)	-	95	.9%	205	1.9%	10 731	97.3%	11 026	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 894	100.0%	8 894	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(848)	7.0%	(465)	3.9%	(500)	4.1%	(10 252)	85.0%	(12 064)	(1.9%)	-	-	-	-
<b>Total By Income Source</b>	<b>14 121</b>	<b>2.2%</b>	<b>13 060</b>	<b>2.0%</b>	<b>16 903</b>	<b>2.6%</b>	<b>607 293</b>	<b>93.2%</b>	<b>651 377</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 121	2.2%	13 060	2.0%	16 903	2.6%	607 293	93.2%	651 377	100.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>14 121</b>	<b>2.2%</b>	<b>13 060</b>	<b>2.0%</b>	<b>16 903</b>	<b>2.6%</b>	<b>607 293</b>	<b>93.2%</b>	<b>651 377</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	(12 337)	(2.4%)	11 753	2.3%	6 545	1.3%	497 906	98.8%	503 867	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(12 337)</b>	<b>(2.4%)</b>	<b>11 753</b>	<b>2.3%</b>	<b>6 545</b>	<b>1.3%</b>	<b>497 906</b>	<b>98.8%</b>	<b>503 867</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: KAREEBERG (NC074)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>107 868</b>	<b>28 496</b>	<b>26,4%</b>	<b>22 584</b>	<b>20,9%</b>	<b>51 080</b>	<b>47,4%</b>	-	-	(100,0%)
<b>Exchange Revenue</b>										
Service charges - Electricity	16 095	14 702	91,3%	6 513	40,5%	21 215	131,8%	-	-	(100,0%)
Service charges - Water	5 623	990	17,6%	1 580	27,7%	2 550	45,3%	-	-	(100,0%)
Service charges - Waste Water Management	4 352	787	18,1%	1 182	27,2%	1 969	45,3%	-	-	(100,0%)
Service charges - Waste Management	4 755	834	17,5%	1 307	27,5%	2 140	45,0%	-	-	(100,0%)
Sale of Goods and Rendering of Services	22	9	39,4%	21	98,3%	30	137,7%	-	-	(100,0%)
Agency services	35	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	7	-	7	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	2 540	446	17,6%	992	39,1%	1 439	56,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	211	26	12,3%	(61)	(29,1%)	(36)	(16,9%)	-	-	(100,0%)
Licence and permits	11	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 414	1	-	-	-	1	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates	11 377	10 614	93,3%	1 527	13,4%	12 141	106,7%	-	-	(100,0%)
Surcharges and Taxes	1 793	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	-	-	-	-	-	-	-	-	-
Licences or permits	6	4	68,8%	11	206,5%	15	275,4%	-	-	(100,0%)
Transfer and subsidies - Operational	42 265	-	-	9 400	22,2%	9 400	22,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	528	84	16,0%	125	23,7%	209	39,6%	-	-	(100,0%)
Gains on disposal of Assets	11	-	-	-	-	-	-	-	-	-
Other Gains	1 831	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>104 364</b>	<b>11 996</b>	<b>11,5%</b>	<b>19 949</b>	<b>19,1%</b>	<b>31 945</b>	<b>30,6%</b>	-	-	(100,0%)
Employee related costs	31 407	3 612	11,5%	5 953	19,0%	9 565	30,5%	-	-	(100,0%)
Remuneration of councillors	5 314	880	16,6%	1 276	24,0%	2 156	40,6%	-	-	(100,0%)
Bulk purchases - electricity	21 022	1 764	8,4%	2 255	10,7%	4 019	19,1%	-	-	(100,0%)
Inventory consumed	2 703	235	8,7%	484	17,9%	719	26,6%	-	-	(100,0%)
Debt impairment	3 069	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 543	-	-	-	-	-	-	-	-	-
Interest	955	-	-	-	-	-	-	-	-	-
Contracted services	16 806	3 716	22,4%	4 445	26,8%	8 161	49,1%	-	-	(100,0%)
Transfers and subsidies	1 159	23	2,0%	5	4%	28	2,4%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	14 993	1 767	11,8%	5 531	36,9%	7 298	48,7%	-	-	(100,0%)
Losses on disposal of Assets	4	-	-	-	-	-	-	-	-	-
Other Losses	1 590	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>3 504</b>	<b>16 500</b>	<b>-</b>	<b>2 635</b>	<b>-</b>	<b>19 135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	10 269	-	-	829	8,1%	829	8,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>13 773</b>	<b>16 500</b>	<b>-</b>	<b>3 464</b>	<b>-</b>	<b>19 964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>13 773</b>	<b>16 500</b>	<b>-</b>	<b>3 464</b>	<b>-</b>	<b>19 964</b>	<b>-</b>	<b>-</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>13 773</b>	<b>16 500</b>	<b>-</b>	<b>3 464</b>	<b>-</b>	<b>19 964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>13 773</b>	<b>16 500</b>	<b>-</b>	<b>3 464</b>	<b>-</b>	<b>19 964</b>	<b>-</b>	<b>-</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>14 350</b>	<b>829</b>	<b>5,8%</b>	<b>1 801</b>	<b>12,6%</b>	<b>2 630</b>	<b>18,3%</b>	-	-	(100,0%)
National Government	10 270	829	8,1%	1 801	17,5%	2 630	25,6%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>10 270</b>	<b>829</b>	<b>8,1%</b>	<b>1 801</b>	<b>17,5%</b>	<b>2 630</b>	<b>25,6%</b>	-	-	(100,0%)
Borrowing	2 800	-	-	-	-	-	-	-	-	-
Internally generated funds	1 280	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>14 350</b>	<b>829</b>	<b>5,8%</b>	<b>1 801</b>	<b>12,6%</b>	<b>2 630</b>	<b>18,3%</b>	-	-	(100,0%)
<b>Municipal governance and administration</b>	<b>680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	280	-	-	-	-	-	-	-	-	-
Finance and administration	400	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	600	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>2 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 800	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>10 270</b>	<b>829</b>	<b>8,1%</b>	<b>1 801</b>	<b>17,5%</b>	<b>2 630</b>	<b>25,6%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	1 500	-	-	1 002	66,8%	1 002	66,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 770	829	9,4%	799	9,1%	1 628	18,6%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<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>110 429</b>	<b>3 694</b>	<b>3,3%</b>	<b>6 168</b>	<b>5,6%</b>	<b>9 862</b>	<b>8,9%</b>	-	-	(100,0%)
Property rates	10 620	590	5,6%	1 646	15,5%	2 236	21,1%	-	-	(100,0%)
Service charges	25 837	2 988	11,6%	2 549	9,9%	5 537	21,4%	-	-	(100,0%)

Other revenue	18 491	109	.6%	1 897	10.3%	2 006	10.8%	-	-	(100.0%)
Transfers and Subsidies - Operational	42 672	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	10 269	-	-	-	-	-	-	-	-	-
Interest	2 540	7	.3%	77	3.0%	83	3.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(89 307)</b>	<b>(12 961)</b>	<b>14.5%</b>	<b>(18 064)</b>	<b>20.2%</b>	<b>(31 026)</b>	<b>34.7%</b>	-	-	<b>(100.0%)</b>
Suppliers and employees	(89 307)	(12 961)	14.5%	(18 064)	20.2%	(31 026)	34.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>21 122</b>	<b>(9 268)</b>	<b>(43.9%)</b>	<b>(11 896)</b>	<b>(56.3%)</b>	<b>(21 164)</b>	<b>(100.2%)</b>	-	-	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>(63)</b>		<b>21</b>		<b>(42)</b>				<b>(100.0%)</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(63)	-	21	-	(42)	-	-	-	(100.0%)
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(14 350)</b>	<b>(953)</b>	<b>6.6%</b>	<b>(689)</b>	<b>4.8%</b>	<b>(1 642)</b>	<b>11.4%</b>	-	-	<b>(100.0%)</b>
Capital assets	(14 350)	(953)	6.6%	(689)	4.8%	(1 642)	11.4%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(14 350)</b>	<b>(1 016)</b>	<b>7.1%</b>	<b>(668)</b>	<b>4.7%</b>	<b>(1 685)</b>	<b>11.7%</b>	-	-	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>		<b>7</b>		<b>4</b>		<b>11</b>				<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	7	-	4	-	11	-	-	-	(100.0%)
<b>Payments</b>	<b>(750)</b>									
Repayment of borrowing	(750)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(750)</b>	<b>7</b>	<b>(1.0%)</b>	<b>4</b>	<b>(.5%)</b>	<b>11</b>	<b>(1.5%)</b>	-	-	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>6 022</b>	<b>(10 277)</b>	<b>(170.7%)</b>	<b>(12 560)</b>	<b>(208.6%)</b>	<b>(22 837)</b>	<b>(379.2%)</b>	-	-	<b>(100.0%)</b>
Cash/cash equivalents at the year begin:	47 204	36 227	76.7%	27 950	59.2%	36 227	76.7%	-	-	(100.0%)
Cash/cash equivalents at the year end:	53 226	27 950	52.5%	18 599	34.9%	18 599	34.9%	-	-	(100.0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	479	2.9%	554	3.3%	496	3.0%	15 015	90.8%	16 543	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(14)	(1%)	32	.3%	31	.2%	12 511	99.6%	12 560	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	434	1.4%	453	1.5%	402	1.3%	29 124	95.6%	30 414	36.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	418	4.2%	372	3.7%	337	3.4%	8 820	88.7%	9 947	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	450	4.0%	407	3.6%	385	3.4%	10 059	89.0%	11 302	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	0	-	0	-	531	100.0%	531	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 293)	(87.6%)	17	1.2%	23	1.6%	2 728	184.8%	1 476	1.8%	-	-	-	-
<b>Total By Income Source</b>	<b>475</b>	<b>.6%</b>	<b>1 834</b>	<b>2.2%</b>	<b>1 675</b>	<b>2.0%</b>	<b>78 789</b>	<b>95.2%</b>	<b>82 773</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(39)	(7%)	34	.6%	39	.7%	5 598	99.4%	5 632	6.8%	-	-	-	-
Commercial	107	1.7%	247	3.9%	221	3.5%	5 755	90.9%	6 331	7.6%	-	-	-	-
Households	795	1.6%	1 369	2.8%	1 278	2.6%	45 332	92.9%	48 774	58.9%	-	-	-	-
Other	(388)	(1.8%)	184	.8%	137	.6%	22 104	100.3%	22 037	26.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>475</b>	<b>.6%</b>	<b>1 834</b>	<b>2.2%</b>	<b>1 675</b>	<b>2.0%</b>	<b>78 789</b>	<b>95.2%</b>	<b>82 773</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	627	38.8%	138	8.6%	575	35.6%	277	17.1%	1 618	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>627</b>	<b>38.8%</b>	<b>138</b>	<b>8.6%</b>	<b>575</b>	<b>35.6%</b>	<b>277</b>	<b>17.1%</b>	<b>1 618</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: RENOSTERBERG (NC075)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget 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>	100 245	42 904	42,8%	(3 996)	(4,0%)	38 907	38,8%	15 908	49,7%	(125,1%)	
<b>Exchange Revenue</b>											
Service charges - Electricity	11 557	2 305	19,9%	1 639	15,9%	4 144	35,9%	1 056	24,4%	74,0%	
Service charges - Water	11 186	2 170	19,4%	3 978	35,6%	6 148	54,9%	839	27,9%	374,1%	
Service charges - Waste Water Management	5 083	645	12,7%	918	18,1%	1 563	30,8%	290	19,6%	216,4%	
Service charges - Waste Management	2 005	312	15,6%	466	23,2%	778	38,8%	142	28,8%	227,2%	
Sale of Goods and Rendering of Services	100	17	17,0%	3	2,9%	20	19,9%	11	145,5%	(72,9%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	5 047	656	13,0%	1 040	20,6%	1 696	33,6%	303	-	243,1%	
Interest earned from Current and Non Current Assets	444	108	24,4%	76	17,2%	185	41,5%	114	71,3%	(33,2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	569	86	15,2%	118	20,8%	205	35,9%	162	47,3%	(27,1%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
<b>Non-Exchange Revenue</b>											
Property rates	10 875	2 874	26,4%	1 665	15,3%	4 539	41,7%	550	77,3%	202,8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	42 774	33 560	78,5%	(14 480)	(33,9%)	19 080	44,6%	12 354	73,5%	(217,2%)	
Interest	865	169	19,5%	381	44,0%	550	63,6%	86	-	340,9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	9 736	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	101 323	23 493	23,2%	17 903	17,7%	41 396	40,9%	12 269	32,2%	45,9%	
Employee related costs	30 781	8 656	28,1%	8 693	28,2%	17 350	56,4%	7 525	45,9%	15,5%	
Remuneration of councillors	4 489	1 075	23,9%	1 075	23,9%	2 150	47,9%	1 166	51,0%	(7,8%)	
Bulk purchases - electricity	19 800	7 510	37,9%	3 874	19,6%	11 384	57,5%	85	26,0%	4 457,3%	
Inventory consumed	2 903	495	17,0%	260	9,0%	755	26,0%	149	17,9%	75,0%	
Debt impairment	3 000	62	2,1%	181	6,0%	243	8,1%	-	-	(100,0%)	
Depreciation and amortisation	8 871	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	6 275	3 232	51,5%	2 860	45,6%	6 092	97,1%	1 516	98,2%	88,7%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	13 721	-	-	-	-	-	-	-	-	-	
Operational costs	11 483	2 462	21,4%	959	8,4%	3 421	29,8%	1 828	57,2%	(47,5%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	(1 078)	19 411	-	(21 899)	-	(2 488)	-	3 639	-	-	
Transfers and subsidies - capital (monetary allocations)	18 492	10 413	56,3%	(951)	(5,1%)	9 462	51,2%	5 448	40,5%	(117,4%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	17 414	29 824	-	(22 850)	-	6 974	-	9 088	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	17 414	29 824	-	(22 850)	-	6 974	-	9 088	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	17 414	29 824	-	(22 850)	-	6 974	-	9 088	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	17 414	29 824	-	(22 850)	-	6 974	-	9 088	-	-	

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26	
	Budget 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>	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%	
National Government	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
<b>Capital Expenditure Functional</b>	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%	
<b>Municipal governance and administration</b>	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	18 492	19 062	103,1%	5 207	28,2%	24 268	131,2%	4 959	47,4%	5,0%	
Energy sources	400	120	30,0%	180	45,0%	300	75,0%	1 222	-	(85,3%)	
Water Management	18 092	18 942	104,7%	5 027	27,8%	23 969	132,5%	3 737	37,9%	34,5%	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<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>	164 510	84 702	51,5%	(13 311)	(8,1%)	71 391	43,4%	23 945	37,6%	(155,6%)	
Property rates	9 901	760	7,7%	718	7,3%	1 478	14,9%	675	21,6%	6,4%	
Service charges	22 279	2 538	11,4%	2 608	11,7%	5 146	23,1%	1 689	13,4%	54,4%	

Other revenue	77 031	50 824	66.0%	(1 373)	(1.8%)	49 452	64.2%	8 364	42.1%	(116.4%)
Transfers and Subsidies - Operational	36 674	30 560	83.3%	(15 280)	(41.7%)	15 280	41.7%	11 814	66.7%	(229.3%)
Transfers and Subsidies - Capital	18 492	-	-	-	-	-	-	1 447	9.7%	(100.0%)
Interest	134	20	14.6%	16	12.0%	36	26.6%	(44)	(155.3%)	(136.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(56 236)</b>	<b>(50 610)</b>	<b>90.0%</b>	<b>(11 130)</b>	<b>19.8%</b>	<b>(61 740)</b>	<b>109.8%</b>	<b>2 420</b>	<b>9.6%</b>	<b>(559.9%)</b>
Suppliers and employees	(56 236)	(50 610)	90.0%	(11 130)	19.8%	(61 740)	109.8%	2 420	9.6%	(559.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>108 275</b>	<b>34 092</b>	<b>31.5%</b>	<b>(24 440)</b>	<b>(22.6%)</b>	<b>9 652</b>	<b>8.9%</b>	<b>26 365</b>	<b>58.2%</b>	<b>(192.7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>9 736</b>	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	9 736	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(21 266)</b>	<b>(21 072)</b>	<b>99.1%</b>	<b>(5 643)</b>	<b>26.5%</b>	<b>(26 715)</b>	<b>125.6%</b>	<b>(4 959)</b>	<b>47.4%</b>	<b>13.8%</b>
Capital assets	(21 266)	(21 072)	99.1%	(5 643)	26.5%	(26 715)	125.6%	(4 959)	47.4%	13.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(11 530)</b>	<b>(21 072)</b>	<b>182.6%</b>	<b>(5 643)</b>	<b>48.9%</b>	<b>(26 715)</b>	<b>231.7%</b>	<b>(4 959)</b>	<b>82.6%</b>	<b>13.8%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	-	19	-	27	-	46	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	19	-	27	-	46	-	-	-	(100.0%)
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	19	-	27	-	46	-	-	-	(100.0%)
<b>Net Increase/(Decrease) in cash held</b>	<b>96 745</b>	<b>13 039</b>	<b>13.5%</b>	<b>(30 056)</b>	<b>(31.1%)</b>	<b>(17 017)</b>	<b>(17.6%)</b>	<b>21 406</b>	<b>54.2%</b>	<b>(240.4%)</b>
Cash/cash equivalents at the year begin:	28 164	-	-	20 360	72.3%	-	-	(33 524)	(160.7%)	(160.7%)
Cash/cash equivalents at the year end:	124 908	20 360	16.3%	20 054	16.1%	20 054	16.1%	(12 118)	(16.0%)	(265.5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3.1%	803	2.3%	1 327	3.8%	31 484	90.7%	34 705	39.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	5%	149	1.2%	182	1.4%	12 166	96.9%	12 559	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	6%	21	6%	21	6%	3 231	98.1%	3 293	3.7%	-	-	-	-
<b>Total By Income Source</b>	<b>1 848</b>	<b>2.1%</b>	<b>1 618</b>	<b>1.8%</b>	<b>2 099</b>	<b>2.4%</b>	<b>83 381</b>	<b>93.7%</b>	<b>88 946</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	86	13.3%	90	13.9%	48	7.4%	423	65.4%	646	7%	-	-	-	-
Commercial	310	3.4%	247	2.7%	234	2.6%	8 361	91.4%	9 152	10.3%	-	-	-	-
Households	1 432	1.9%	1 261	1.7%	1 796	2.4%	71 367	94.1%	75 856	85.3%	-	-	-	-
Other	20	6%	21	6%	21	6%	3 231	98.1%	3 293	3.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 848</b>	<b>2.1%</b>	<b>1 618</b>	<b>1.8%</b>	<b>2 099</b>	<b>2.4%</b>	<b>83 381</b>	<b>93.7%</b>	<b>88 946</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	2 086	1.6%	-	-	3 018	2.4%	122 552	96.0%	127 657	79.3%
Bulk Water	-	-	105	1.2%	107	1.2%	8 470	97.6%	8 682	5.4%
PAYE deductions	331	100.0%	-	-	-	-	-	-	331	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	28	5.0%	-	-	541	95.0%	569	4%
Auditor-General	151	1.0%	145	9%	151	1.0%	14 825	97.1%	15 271	9.5%
Other	-	-	312	3.7%	439	5.2%	7 669	91.1%	8 420	5.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 568</b>	<b>1.6%</b>	<b>590</b>	<b>4%</b>	<b>3 715</b>	<b>2.3%</b>	<b>154 058</b>	<b>95.7%</b>	<b>160 931</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: THEMBELIHLE (NC076)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>	117 100	30 038	25,7%	11 322	9,7%	41 360	35,3%	24 655	46,0%	(54,1%)
<b>Exchange Revenue</b>										
Service charges - Electricity	25 343	4 865	19,2%	4 237	16,7%	9 103	35,9%	4 436	48,4%	(4,5%)
Service charges - Water	6 311	1 424	22,6%	1 470	23,3%	2 893	45,8%	1 233	30,0%	19,2%
Service charges - Waste Water Management	4 208	1 187	28,2%	1 158	27,5%	2 345	55,7%	957	47,2%	21,1%
Service charges - Waste Management	3 302	636	19,3%	620	18,8%	1 256	38,0%	506	14,6%	22,5%
Sale of Goods and Rendering of Services	274	59	21,7%	11	3,9%	70	25,6%	64	39,1%	(83,1%)
Agency services	-	-	-	-	-	-	-	320	27,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 727	1 578	12,4%	1 657	13,0%	3 235	25,4%	1 680	44,4%	(1,4%)
Interest earned from Current and Non Current Assets	392	-	-	-	-	-	-	21	,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	312	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	699	153	21,9%	153	21,8%	306	43,7%	181	34,8%	(15,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 281	569	25,0%	209	9,2%	779	34,1%	309	30,3%	(32,2%)
<b>Non-Exchange Revenue</b>										
Property rates	10 021	4 912	49,0%	1 270	12,7%	6 181	61,7%	1 643	33,1%	(22,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	65	1	1,5%	-	-	1	1,5%	2	,8%	(100,0%)
Licences or permits	456	41	8,9%	45	9,8%	85	18,7%	43	28,7%	4,9%
Transfer and subsidies - Operational	43 772	14 128	32,3%	-	-	14 128	32,3%	12 818	66,2%	(100,0%)
Interest	1 936	484	25,0%	492	25,4%	977	50,5%	442	27,3%	11,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	133 280	24 364	18,3%	20 898	15,7%	45 262	34,0%	24 107	35,9%	(13,3%)
Employee related costs	45 983	10 922	23,8%	11 693	25,4%	22 615	49,2%	11 495	53,0%	1,7%
Remuneration of councillors	4 326	1 352	31,2%	1 322	30,6%	2 674	61,8%	1 813	65,4%	(27,0%)
Bulk purchases - electricity	21 151	5 295	25,0%	2 484	11,7%	7 779	36,8%	2 734	43,9%	(9,1%)
Inventory consumed	4 535	332	7,3%	310	6,8%	642	14,2%	353	6,6%	(12,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 220	-	-	-	-	-	-	-	-	-
Interest	10 660	1 834	17,2%	1 531	14,4%	3 365	31,6%	805	35,3%	90,3%
Contracted services	11 603	1 141	9,8%	6	,1%	1 147	9,9%	1 300	21,6%	(99,5%)
Transfers and subsidies	-	28	-	4	-	32	-	14	25,4%	(73,0%)
Irrecoverable debts written off	10 224	-	-	-	-	-	-	-	-	-
Operational costs	13 579	3 460	25,5%	3 547	26,1%	7 007	51,6%	5 593	38,5%	(36,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(16 180)	5 675	-	(9 576)	-	(3 902)	-	548	-	-
Transfers and subsidies - capital (monetary allocations)	15 858	-	-	3 825	24,1%	3 825	24,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	(322)	5 675	-	(5 751)	-	(76)	-	548	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	(322)	5 675	-	(5 751)	-	(76)	-	548	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	(322)	5 675	-	(5 751)	-	(76)	-	548	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	(322)	5 675	-	(5 751)	-	(76)	-	548	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>	15 858	4 769	30,1%	4 618	29,1%	9 387	59,2%	-	-	(100,0%)
National Government	15 858	4 769	30,1%	4 618	29,1%	9 387	59,2%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	15 858	4 769	30,1%	4 618	29,1%	9 387	59,2%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	15 858	4 769	30,1%	4 618	29,1%	9 387	59,2%	-	-	(100,0%)
<b>Municipal governance and administration</b>	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	9 948	3 870	38,9%	1 915	19,2%	5 785	58,1%	-	-	(100,0%)
Planning and Development	9 948	3 870	38,9%	1 915	19,2%	5 785	58,1%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	5 910	899	15,2%	2 703	45,7%	3 602	60,9%	-	-	(100,0%)
Energy sources	5 910	899	15,2%	2 703	45,7%	3 602	60,9%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<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>	111 598	-	-	-	-	-	-	145 159	315,3%	(100,0%)
Property rates	6 953	-	-	-	-	-	-	13 331	207,9%	(100,0%)
Service charges	29 885	-	-	-	-	-	-	47 134	307,1%	(100,0%)

Other revenue	2 281	-	-	-	-	-	-	7 500	-	(100.0%)
Transfers and Subsidies - Operational	43 190	-	-	-	-	-	-	77 189	434.0%	(100.0%)
Transfers and Subsidies - Capital	15 858	-	-	-	-	-	-	-	221.8%	-
Interest	13 431	-	-	-	-	-	-	5	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(111 277)</b>	<b>4 716</b>	<b>(4.2%)</b>	<b>(6 537)</b>	<b>5.9%</b>	<b>(1 820)</b>	<b>1.6%</b>	<b>(8 967)</b>	<b>8.3%</b>	<b>(27.1%)</b>
Suppliers and employees	(100 618)	4 716	(4.7%)	(6 537)	6.5%	(1 820)	1.8%	(8 967)	8.7%	(27.1%)
Finance charges	(10 660)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>321</b>	<b>4 716</b>	<b>1 468.6%</b>	<b>(6 537)</b>	<b>(2 035.4%)</b>	<b>(1 820)</b>	<b>(566.8%)</b>	<b>136 192</b>	<b>1 615.2%</b>	<b>(104.8%)</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>(15 858)</b>									
Capital assets	(15 858)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(15 858)</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>(15 537)</b>	<b>4 716</b>	<b>(30.4%)</b>	<b>(6 537)</b>	<b>42.1%</b>	<b>(1 820)</b>	<b>11.7%</b>	<b>136 192</b>	<b>(14 125.4%)</b>	<b>(104.8%)</b>
Cash/cash equivalents at the year begin:	219	-	-	4 716	2 153.5%	-	-	227 126	-	(97.9%)
Cash/cash equivalents at the year end:	(15 318)	4 716	(30.8%)	(1 820)	11.9%	(1 820)	11.9%	363 318	8 440.7%	(100.5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	1 542	3.5%	614	1.4%	681	1.5%	41 287	93.6%	44 125	30.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 206	14.5%	754	5.0%	536	3.5%	11 710	77.0%	15 206	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 031	4.1%	434	1.7%	398	1.6%	23 107	92.5%	24 971	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 141	3.3%	515	1.5%	509	1.5%	32 225	93.7%	34 390	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	635	3.2%	294	1.5%	291	1.4%	18 894	93.9%	20 113	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	3.0%	10	1.3%	6	.7%	759	95.0%	799	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	.5%	3	.1%	1	-	5 161	99.4%	5 193	3.6%	-	-	-	-
<b>Total By Income Source</b>	<b>6 607</b>	<b>4.6%</b>	<b>2 625</b>	<b>1.8%</b>	<b>2 423</b>	<b>1.7%</b>	<b>133 143</b>	<b>92.0%</b>	<b>144 798</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	280	2.1%	125	.9%	117	.9%	12 835	96.1%	13 356	9.2%	-	-	-	-
Commercial	298	11.8%	85	3.4%	55	2.2%	2 094	82.7%	2 532	1.7%	-	-	-	-
Households	6 023	4.7%	2 413	1.9%	2 248	1.7%	118 104	91.7%	128 788	88.9%	-	-	-	-
Other	6	5.1%	3	2.2%	3	2.3%	110	90.3%	121	.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>6 607</b>	<b>4.6%</b>	<b>2 625</b>	<b>1.8%</b>	<b>2 423</b>	<b>1.7%</b>	<b>133 143</b>	<b>92.0%</b>	<b>144 798</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	2 141	1.1%	2 256	1.1%	1 997	1.0%	194 266	96.8%	200 659	76.3%
Bulk Water	-	-	-	-	-	-	6	100.0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	106	.4%	283	1.1%	706	2.8%	24 132	95.7%	25 228	9.6%
Auditor-General	322	1.1%	2 095	7.2%	1 770	6.1%	24 993	85.7%	29 180	11.1%
Other	25	.3%	63	.8%	90	1.1%	7 739	97.8%	7 916	3.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 595</b>	<b>1.0%</b>	<b>4 696</b>	<b>1.8%</b>	<b>4 563</b>	<b>1.7%</b>	<b>251 134</b>	<b>95.5%</b>	<b>262 988</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 203 0005
Chief Financial Officer	Ms Remotlwe Babeotlwejang	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: SIYATHEMBA (NC077)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>	<b>186 591</b>	<b>52 350</b>	<b>28,1%</b>	<b>52 237</b>	<b>28,0%</b>	<b>104 586</b>	<b>56,1%</b>	<b>37 094</b>	<b>36,1%</b>	<b>40,8%</b>
<b>Operating Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity	27 175	6 883	25,3%	7 086	26,1%	13 969	51,4%	5 310	41,9%	33,5%
Service charges - Water	18 534	4 017	21,7%	4 657	25,1%	8 674	46,8%	3 916	36,7%	18,9%
Service charges - Waste Water Management	9 471	2 421	25,6%	2 373	25,1%	4 794	50,6%	2 266	58,3%	4,7%
Service charges - Waste Management	4 301	1 150	26,7%	1 157	26,9%	2 306	53,6%	1 033	58,4%	12,0%
Sale of Goods and Rendering of Services	510	53	10,4%	96	18,9%	149	29,3%	36	28,4%	170,4%
Agency services	604	302	49,9%	282	43,4%	564	93,4%	241	71,3%	9,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 681	5 466	25,2%	5 384	24,8%	10 850	50,0%	5 250	61,2%	2,6%
Interest earned from Current and Non Current Assets	551	16	3,0%	17	3,2%	34	6,1%	57	97,3%	(69,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 403	291	6,6%	286	6,5%	576	13,1%	268	3,8%	6,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 781	2	,1%	1	-	3	,1%	19	5,5%	(95,9%)
<b>Non-Exchange Revenue</b>										
Property rates	36 002	7 454	20,7%	7 687	21,4%	15 141	42,1%	6 792	42,6%	13,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	-	-	2	26,4%	2	26,4%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 132	22 213	41,0%	21 130	39,0%	43 343	80,1%	10 665	21,6%	98,1%
Interest	6 438	2 082	32,3%	2 098	32,6%	4 180	64,9%	1 242	80,0%	68,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>197 675</b>	<b>17 018</b>	<b>8,6%</b>	<b>47 846</b>	<b>24,2%</b>	<b>64 864</b>	<b>32,8%</b>	<b>31 456</b>	<b>27,5%</b>	<b>52,1%</b>
Employee related costs	63 178	9 255	14,6%	10 476	16,6%	19 731	31,2%	10 205	37,4%	2,6%
Remuneration of councillors	4 667	955	20,5%	955	20,5%	1 910	40,9%	982	51,3%	(2,8%)
Bulk purchases - electricity	47 609	-	-	13 831	29,1%	13 831	29,1%	10 975	29,0%	26,0%
Inventory consumed	6 093	1 402	23,0%	1 298	21,3%	2 700	44,3%	873	34,5%	48,7%
Debt impairment	20 791	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 368	-	-	-	-	-	-	-	-	-
Interest	3 071	0	-	10 293	335,2%	10 293	335,2%	0	-	12 401 384,3%
Contracted services	13 170	2 518	19,1%	4 740	36,0%	7 259	55,1%	4 080	39,5%	16,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 634	264	16,2%	177	10,8%	441	27,0%	484	85,6%	(63,4%)
Operational costs	16 693	2 622	16,3%	6 075	37,8%	8 698	54,0%	3 857	37,0%	57,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(11 084)</b>	<b>35 332</b>	<b>-</b>	<b>4 391</b>	<b>-</b>	<b>39 722</b>	<b>-</b>	<b>5 639</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	33 013	3 030	9,2%	5 851	17,7%	8 882	26,9%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>21 929</b>	<b>38 362</b>	<b>-</b>	<b>10 242</b>	<b>-</b>	<b>48 604</b>	<b>-</b>	<b>5 639</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>21 929</b>	<b>38 362</b>	<b>-</b>	<b>10 242</b>	<b>-</b>	<b>48 604</b>	<b>-</b>	<b>5 639</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>21 929</b>	<b>38 362</b>	<b>-</b>	<b>10 242</b>	<b>-</b>	<b>48 604</b>	<b>-</b>	<b>5 639</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>21 929</b>	<b>38 362</b>	<b>-</b>	<b>10 242</b>	<b>-</b>	<b>48 604</b>	<b>-</b>	<b>5 639</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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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>36 202</b>	<b>1 810</b>	<b>5,0%</b>	<b>8 618</b>	<b>23,8%</b>	<b>10 427</b>	<b>28,8%</b>	<b>943</b>	<b>4,6%</b>	<b>814,2%</b>
National Government	33 013	1 810	5,5%	8 618	26,1%	10 427	31,6%	943	4,6%	814,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>33 013</b>	<b>1 810</b>	<b>5,5%</b>	<b>8 618</b>	<b>26,1%</b>	<b>10 427</b>	<b>31,6%</b>	<b>943</b>	<b>4,6%</b>	<b>814,2%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 189	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>36 202</b>	<b>1 810</b>	<b>5,0%</b>	<b>8 618</b>	<b>23,8%</b>	<b>10 427</b>	<b>28,8%</b>	<b>943</b>	<b>4,6%</b>	<b>814,2%</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>11 013</b>									
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 013	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>25 189</b>	<b>1 810</b>	<b>7,2%</b>	<b>8 618</b>	<b>34,2%</b>	<b>10 427</b>	<b>41,4%</b>	<b>943</b>	<b>9,4%</b>	<b>814,2%</b>
Energy sources	12 000	-	-	-	-	-	-	-	-	-
Water Management	13 189	-	-	-	-	-	-	-	-	-
Waste Water Management	-	1 810	-	8 618	-	10 427	-	943	47 130 150,0%	814,2%
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>168 091</b>							<b>169 982</b>	<b>152,9%</b>	<b>(100,0%)</b>
Property rates	27 722	-	-	-	-	-	-	18 146	114,4%	(100,0%)
Service charges	45 801	-	-	-	-	-	-	45 593	183,1%	(100,0%)

Other revenue	7 424	-	-	-	-	-	5 322	89.2%	(100.0%)	
Transfers and Subsidies - Operational	54 132	-	-	-	-	-	65 912	165.5%	(100.0%)	
Transfers and Subsidies - Capital	33 013	-	-	-	-	-	35 000	169.0%	(100.0%)	
Interest	-	-	-	-	-	-	9	.4%	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(131 561)</b>	<b>(10 184)</b>	<b>7.7%</b>	<b>(17 522)</b>	<b>13.3%</b>	<b>(27 706)</b>	<b>21.1%</b>	<b>(2 788)</b>	<b>2.1%</b>	<b>528.4%</b>
Suppliers and employees	(129 338)	(10 184)	7.9%	(17 522)	13.5%	(27 706)	21.4%	(2 788)	2.1%	528.4%
Finance charges	(2 223)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>36 530</b>	<b>(10 184)</b>	<b>(27.9%)</b>	<b>(17 522)</b>	<b>(48.0%)</b>	<b>(27 706)</b>	<b>(75.8%)</b>	<b>167 194</b>	<b>946.0%</b>	<b>(110.5%)</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>(22 056)</b>							<b>(1 084)</b>	<b>5.2%</b>	<b>(100.0%)</b>
Capital assets	(22 056)	-	-	-	-	-	-	(1 084)	5.2%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(22 056)</b>							<b>(1 084)</b>	<b>5.2%</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>(1 346)</b>									
Repayment of borrowing	(1 346)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 346)</b>									
<b>Net Increase/(Decrease) in cash held</b>	<b>13 128</b>	<b>(10 184)</b>	<b>(77.6%)</b>	<b>(17 522)</b>	<b>(133.5%)</b>	<b>(27 706)</b>	<b>(211.0%)</b>	<b>166 110</b>	<b>4 858.7%</b>	<b>(110.5%)</b>
Cash/cash equivalents at the year begin:	22	-	-	(10 184)	(46 631.8%)	-	-	75 824	(113.4%)	(113.4%)
Cash/cash equivalents at the year end:	13 150	(10 184)	(77.4%)	(27 706)	(210.7%)	(27 706)	(210.7%)	241 934	498.5%	(111.5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	5 389	4.4%	2 331	1.9%	1 754	1.4%	1 111 974	92.2%	121 449	36.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 662	11.6%	418	1.8%	490	2.1%	19 435	84.5%	23 005	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 633	5.2%	2 088	1.9%	2 086	1.9%	98 407	90.9%	108 213	32.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 541	5.0%	1 165	2.3%	1 111	2.2%	46 285	90.6%	51 102	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 197	5.1%	542	2.3%	516	2.2%	20 966	90.3%	23 211	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	299	3.4%	148	1.7%	151	1.7%	8 212	93.2%	8 810	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	78	5.3%	33	2.2%	29	2.0%	1 329	90.5%	1 469	4%	-	-	-	-
<b>Total By Income Source</b>	<b>17 789</b>	<b>5.3%</b>	<b>6 725</b>	<b>2.0%</b>	<b>6 137</b>	<b>1.8%</b>	<b>306 608</b>	<b>90.9%</b>	<b>337 260</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 304	6.8%	1 286	2.6%	1 364	2.8%	42 928	87.8%	48 882	14.5%	-	-	-	-
Commercial	2 791	10.3%	564	2.1%	663	2.4%	23 134	85.2%	27 152	8.1%	-	-	-	-
Households	11 642	4.5%	4 854	1.9%	4 090	1.6%	239 622	92.1%	260 208	77.2%	-	-	-	-
Other	52	5.1%	22	2.1%	20	2.0%	925	90.8%	1 019	.3%	-	-	-	-
<b>Total By Customer Group</b>	<b>17 789</b>	<b>5.3%</b>	<b>6 725</b>	<b>2.0%</b>	<b>6 137</b>	<b>1.8%</b>	<b>306 608</b>	<b>90.9%</b>	<b>337 260</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	145	.1%	362	.1%	5 450	2.0%	272 429	97.9%	278 386	88.2%
Bulk Water	-	-	-	-	-	-	1 585	100.0%	1 585	.5%
PAYE deductions	70	3.5%	-	-	-	-	1 931	96.5%	2 001	.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	13	100.0%	13	-
Trade Creditors	279	1.3%	1 146	5.3%	3 537	16.2%	16 825	77.2%	21 787	6.9%
Auditor-General	-	-	2 048	18.9%	-	-	8 804	81.1%	10 852	3.4%
Other	106	13.8%	-	-	9	1.2%	650	85.0%	765	.2%
Medical Aid deductions	-	-	-	-	-	-	107	100.0%	107	-
<b>Total</b>	<b>600</b>	<b>.2%</b>	<b>3 555</b>	<b>1.1%</b>	<b>8 996</b>	<b>2.9%</b>	<b>302 344</b>	<b>95.8%</b>	<b>315 495</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: SIYANCUMA (NC078)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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>	323 316	78 840	24,4%	57 784	17,9%	136 624	42,3%	57 087	41,6%	1,2%	
<b>Exchange Revenue</b>											
Service charges - Electricity	75 165	16 731	22,3%	15 470	20,6%	32 201	42,8%	13 656	40,9%	13,3%	
Service charges - Water	30 808	6 204	20,1%	6 487	21,1%	12 691	41,2%	8 704	48,3%	(25,5%)	
Service charges - Waste Water Management	14 023	3 372	24,0%	3 161	22,5%	6 533	46,6%	3 371	67,9%	(6,2%)	
Service charges - Waste Management	10 577	2 660	25,2%	2 495	23,6%	5 155	48,7%	2 527	55,9%	(1,2%)	
Sale of Goods and Rendering of Services	345	77	22,2%	149	43,3%	226	65,5%	46	30,1%	227,7%	
Agency services	313	-	-	3	,9%	3	,9%	34	17,4%	(91,9%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	10 251	3 174	31,0%	3 457	33,7%	6 631	64,7%	2 631	56,1%	31,4%	
Interest earned from Current and Non Current Assets	1 741	211	12,1%	92	5,3%	303	17,4%	70	16,6%	30,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	478	18	3,7%	26	5,5%	44	9,2%	38	11,9%	(30,2%)	
Rental from Fixed Assets	312	338	108,5%	102	32,7%	440	141,1%	90	8,9%	13,3%	
Licence and permits	254	106	41,6%	101	39,6%	206	81,2%	100	66,3%	,7%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 747	6	,2%	55	2,0%	61	2,2%	38	3,4%	44,5%	
<b>Non-Exchange Revenue</b>											
Property rates	20 384	12 682	62,2%	2 530	12,4%	15 213	74,6%	2 941	77,9%	(14,0%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	607	2	,4%	14	2,3%	16	2,7%	14	5,6%	(2,5%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	74 149	32 477	43,8%	22 805	30,8%	55 282	74,6%	22 036	69,0%	3,5%	
Interest	3 184	781	24,5%	837	26,3%	1 618	50,8%	792	65,0%	5,7%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	(0)	-	-	-	-	-	-	-	-	-	
Other Gains	77 987	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	259 297	15 746	6,1%	44 372	17,1%	60 118	23,2%	35 526	34,8%	24,9%	
Employee related costs	89 745	85	,1%	15 478	17,2%	15 562	17,3%	12 469	38,7%	24,1%	
Remuneration of councillors	6 703	-	-	931	13,9%	931	13,9%	913	41,9%	1,9%	
Bulk purchases - electricity	91 300	8 621	9,4%	14 714	16,1%	23 335	25,6%	11 738	38,0%	25,4%	
Inventory consumed	8 269	1 361	16,5%	1 669	20,2%	3 030	36,6%	1 127	32,8%	48,1%	
Debt impairment	13 764	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	11 479	-	-	-	-	-	-	-	-	-	
Interest	6 520	899	13,8%	3 316	50,9%	4 215	64,7%	1 453	44,1%	128,3%	
Contracted services	12 903	1 009	7,8%	3 659	28,4%	4 668	36,2%	2 148	33,1%	70,3%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	3 065	-	-	-	-	-	-	-	-	-	
Operational costs	15 548	3 771	24,3%	4 605	29,6%	8 377	53,9%	5 679	74,8%	(18,9%)	
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	64 019	63 094	-	13 412	-	76 506	-	21 562	-	-	
Transfers and subsidies - capital (monetary allocations)	64 287	-	-	-	-	-	-	1 308	18,0%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	128 306	63 094	-	13 412	-	76 506	-	22 870	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	128 306	63 094	-	13 412	-	76 506	-	22 870	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	128 306	63 094	-	13 412	-	76 506	-	22 870	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	128 306	63 094	-	13 412	-	76 506	-	22 870	-	-	

**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>	80 196	4 166	5,2%	14 226	17,7%	18 392	22,9%	15 162	54,1%	(6,2%)	
National Government	64 287	1 451	2,3%	13 574	21,1%	15 025	23,4%	14 935	53,3%	(9,1%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	64 287	1 451	2,3%	13 574	21,1%	15 025	23,4%	14 935	53,3%	(9,1%)	
Borrowing	11 000	-	-	-	-	-	-	-	-	-	
Internally generated funds	4 909	2 715	55,3%	652	13,3%	3 367	68,6%	226	-	188,0%	
<b>Capital Expenditure Functional</b>	80 196	4 166	5,2%	14 226	17,7%	18 392	22,9%	15 162	54,1%	(6,2%)	
<b>Municipal governance and administration</b>	2 909	2 080	82,9%	641	25,6%	2 721	106,4%	15	-	4 142,9%	
Executive and Council	509	60	11,9%	641	126,0%	702	137,9%	-	-	(100,0%)	
Finance and administration	2 000	2 019	101,0%	-	-	2 019	101,0%	15	-	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	11 000	-	-	3 542	32,2%	3 542	32,2%	-	-	(100,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	11 000	-	-	3 542	32,2%	3 542	32,2%	-	-	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	66 687	2 087	3,1%	10 042	15,1%	12 129	18,2%	15 146	65,3%	(33,7%)	
Energy sources	12 000	1 180	9,8%	10	,1%	1 190	9,9%	1 176	-	(99,1%)	
Water Management	45 150	907	2,0%	8 598	19,0%	9 505	21,1%	5 950	46,7%	44,5%	
Waste Water Management	8 787	-	-	1 434	16,3%	1 434	16,3%	8 020	76,9%	(82,1%)	
Waste Management	750	-	-	-	-	-	-	-	-	-	
<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>	273 539	-	-	-	-	-	-	-	162,5%	-	
Property rates	17 327	-	-	-	-	-	-	-	72,8%	-	
Service charges	110 978	-	-	-	-	-	-	-	74,5%	-	

Other revenue	5 057	-	-	-	-	-	-	-	35.0%	-
Transfers and Subsidies - Operational	74 149	-	-	-	-	-	-	-	283.6%	-
Transfers and Subsidies - Capital	64 287	-	-	-	-	-	-	-	220.7%	-
Interest	1 741	-	-	-	-	-	-	-	.1%	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>203 788</b>	<b>(44 566)</b>	<b>(21.9%)</b>	<b>(76 954)</b>	<b>(37.8%)</b>	<b>(121 519)</b>	<b>(59.6%)</b>	<b>(85 779)</b>	<b>78.3%</b>	<b>(10.3%)</b>
Suppliers and employees	197 269	(44 566)	(22.6%)	(76 954)	(39.0%)	(121 519)	(61.6%)	(85 779)	80.8%	(10.3%)
Finance charges	6 520	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>477 327</b>	<b>(44 566)</b>	<b>(9.3%)</b>	<b>(76 954)</b>	<b>(16.1%)</b>	<b>(121 519)</b>	<b>(25.5%)</b>	<b>(85 779)</b>	<b>55.5%</b>	<b>(10.3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>2 000</b>	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>80 196</b>	-	-	-	-	-	-	<b>(17 388)</b>	<b>61.8%</b>	<b>(100.0%)</b>
Capital assets	80 196	-	-	-	-	-	-	(17 388)	61.8%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>82 196</b>	-	-	-	-	-	-	<b>(17 388)</b>	<b>61.8%</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>11 000</b>	-	-	-	-	-	-	-	-	-
Short term loans	11 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>2 000</b>	-	-	-	-	-	-	-	-	-
Repayment of borrowing	2 000	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>13 000</b>	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>572 523</b>	<b>(44 566)</b>	<b>(7.8%)</b>	<b>(76 954)</b>	<b>(13.4%)</b>	<b>(121 519)</b>	<b>(21.2%)</b>	<b>(103 168)</b>	<b>(5 940.2%)</b>	<b>(25.4%)</b>
Cash/cash equivalents at the year begin:	26	-	-	(44 566)	(169 238.6%)	-	-	324 811	-	(113.7%)
Cash/cash equivalents at the year end:	572 549	(44 566)	(7.8%)	(121 519)	(21.2%)	(121 519)	(21.2%)	221 643	480 547.8%	(154.8%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	5 493	7.7%	2 157	3.0%	2 347	3.3%	61 066	85.9%	71 063	31.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 636	18.7%	368	2.6%	621	4.4%	10 447	74.2%	14 072	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 875	3.1%	610	1.0%	614	1.0%	58 039	94.9%	61 138	26.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 681	6.6%	1 128	2.8%	1 133	2.8%	35 667	87.8%	40 610	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 233	6.3%	992	2.8%	983	2.8%	31 094	88.1%	35 301	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	145	2.9%	66	1.3%	273	5.4%	4 587	90.4%	5 071	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51	13.1%	14	3.7%	15	3.8%	308	79.4%	388	2%	-	-	-	-
<b>Total By Income Source</b>	<b>15 114</b>	<b>6.6%</b>	<b>5 335</b>	<b>2.3%</b>	<b>5 985</b>	<b>2.6%</b>	<b>201 208</b>	<b>88.4%</b>	<b>227 642</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 295	3.5%	971	1.5%	1 017	1.5%	61 715	93.5%	65 998	29.0%	-	-	-	-
Commercial	2 003	9.6%	408	1.9%	457	2.2%	18 072	86.3%	20 940	9.2%	-	-	-	-
Households	9 520	8.0%	3 418	2.9%	3 935	3.3%	102 016	85.8%	118 888	52.2%	-	-	-	-
Other	1 296	5.9%	538	2.5%	576	2.6%	19 406	89.0%	21 816	9.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>15 114</b>	<b>6.6%</b>	<b>5 335</b>	<b>2.3%</b>	<b>5 985</b>	<b>2.6%</b>	<b>201 208</b>	<b>88.4%</b>	<b>227 642</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	1 511	98.7%	7	.5%	7	.4%	7	.4%	1 531	5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	464	.1%	6 753	2.0%	14 939	4.5%	309 261	93.3%	331 417	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	108	29.7%	121	33.5%	118	32.5%	15	4.2%	362	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 082</b>	<b>.6%</b>	<b>6 881</b>	<b>2.1%</b>	<b>15 063</b>	<b>4.5%</b>	<b>309 283</b>	<b>92.8%</b>	<b>333 310</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	4 862	4 146	85.3%	1 547	31.8%	5 694	117.1%	388	63.8%	299.0%
Transfers and Subsidies - Operational	70 881	27 648	39.0%	21 433	30.2%	49 081	69.2%	28 305	80.0%	(24.3%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	1 100	356	32.4%	203	18.5%	559	50.8%	142	79.5%	42.8%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(73 572)</b>	<b>(3 507)</b>	<b>4.8%</b>	<b>(4 476)</b>	<b>6.1%</b>	<b>(7 983)</b>	<b>10.9%</b>	<b>(5 098)</b>	<b>13.3%</b>	<b>(12.2%)</b>
Suppliers and employees	(73 572)	(3 507)	4.8%	(4 476)	6.1%	(7 983)	10.9%	(5 098)	13.3%	(12.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>3 271</b>	<b>28 643</b>	<b>875.7%</b>	<b>18 708</b>	<b>572.0%</b>	<b>47 350</b>	<b>1 447.7%</b>	<b>23 737</b>	<b>449.4%</b>	<b>(21.2%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>(216)</b>		<b>(241)</b>		<b>(458)</b>		<b>(100)</b>		<b>140.3%</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	(216)	-	(241)	-	(458)	-	(100)	-	140.3%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(400)</b>	<b>1</b>	<b>(2%)</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(2%)</b>	<b>(23)</b>	<b>15.5%</b>	<b>(100.0%)</b>
Capital assets	(400)	1	(2%)	-	-	1	(2%)	(23)	15.5%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(400)</b>	<b>(216)</b>	<b>53.9%</b>	<b>(241)</b>	<b>60.3%</b>	<b>(457)</b>	<b>114.2%</b>	<b>(124)</b>	<b>210.3%</b>	<b>95.2%</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>2 871</b>	<b>28 427</b>	<b>990.3%</b>	<b>18 466</b>	<b>643.3%</b>	<b>46 894</b>	<b>1 633.6%</b>	<b>23 613</b>	<b>452.6%</b>	<b>(21.8%)</b>
Cash/cash equivalents at the year begin:	640	233	36.4%	28 694	4 465.4%	233	36.4%	27 924	10.2%	2.8%
Cash/cash equivalents at the year end:	3 510	28 694	817.4%	47 160	1 343.5%	47 160	1 343.5%	51 503	288.6%	(8.4%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	357	100.0%	357	100.0%	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>357</b>	<b>100.0%</b>	<b>357</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	357	100.0%	357	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>357</b>	<b>100.0%</b>	<b>357</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	926	10.9%	1 592	18.8%	782	9.2%	5 159	61.0%	8 459	96.2%
Other	-	-	-	-	173	52.2%	159	47.8%	332	3.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>926</b>	<b>10.5%</b>	<b>1 592</b>	<b>18.1%</b>	<b>955</b>	<b>10.9%</b>	<b>5 317</b>	<b>60.5%</b>	<b>8 791</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: IKAI GARIB (NC082)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	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>	579 952	67 714	11,7%	94 989	16,4%	162 702	28,1%	96 019	57,2%	(1,1%)	
<b>Exchange Revenue</b>											
Service charges - Electricity	157 735	23 160	14,7%	26 274	16,7%	49 434	31,3%	32 227	47,5%	(18,5%)	
Service charges - Water	27 527	3 985	14,5%	4 914	17,9%	8 809	32,3%	5 254	21,5%	(6,5%)	
Service charges - Waste Water Management	18 564	3 453	18,6%	3 421	18,4%	6 874	37,0%	3 357	19,0%	1,9%	
Service charges - Waste Management	10 800	2 417	22,4%	2 359	21,8%	4 776	44,2%	2 281	-	3,4%	
Sale of Goods and Rendering of Services	324	116	35,8%	69	21,2%	185	57,0%	127	16,5%	(45,8%)	
Agency services	367	334	91,0%	575	156,4%	909	247,4%	-	-	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	18 201	6 307	34,7%	6 347	34,9%	12 655	69,5%	5 582	155,8%	13,7%	
Interest earned from Current and Non Current Assets	58	3	5,0%	8	13,4%	11	18,5%	0	2,2%	2 519,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	916	211	23,1%	158	17,2%	369	40,3%	322	19,0%	(51,0%)	
Licence and permits	835	-	-	-	-	-	-	253	58,3%	(100,0%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	3 253	829	25,5%	959	29,5%	1 787	54,9%	600	400,4%	59,7%	
<b>Non-Exchange Revenue</b>											
Property rates	34 984	23 476	67,1%	4 442	12,7%	27 918	79,8%	2 895	65,4%	53,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	566	2	4%	9	1,6%	11	1,9%	35	5 889,6%	(74,9%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	143 598	-	-	42 060	29,3%	42 060	29,3%	40 065	76,3%	5,0%	
Interest	8 897	3 420	38,4%	3 394	38,1%	6 814	76,6%	3 021	64,5%	12,3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	565	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	219	-	-	-	-	-	-	-	-	-	
Other Gains	152 541	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	430 512	40 474	9,4%	52 672	12,2%	93 146	21,6%	48 190	24,7%	9,3%	
Employee related costs	167 716	27 015	16,1%	37 779	22,5%	64 794	38,6%	25 609	23,6%	47,5%	
Remuneration of councillors	8 562	1 420	16,6%	1 495	17,5%	2 914	34,0%	2 030	29,7%	(26,4%)	
Bulk purchases - electricity	91 601	1 187	1,3%	1 245	1,4%	2 433	2,7%	558	2,2%	123,1%	
Inventory consumed	22 436	2 128	9,5%	1 413	6,3%	3 541	15,8%	884	16,8%	59,9%	
Debt impairment	16 481	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	32 952	-	-	-	-	-	-	-	-	-	
Interest	11 671	476	4,1%	486	4,2%	962	8,2%	-	-	(100,0%)	
Contracted services	48 834	4 602	9,4%	6 041	12,4%	10 643	21,8%	13 584	165,5%	(55,5%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	15	-	1	-	16	-	2	936 900,0%	(31,6%)	
Operational costs	30 258	3 631	12,0%	4 211	13,9%	7 843	25,9%	5 523	40,6%	(23,8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	149 440	27 240	-	42 316	-	69 556	-	47 830	-	-	
Transfers and subsidies - capital (monetary allocations)	37 027	948	2,6%	-	-	948	2,6%	-	11,6%	-	
Transfers and subsidies - capital (in-kind)	125	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	186 592	28 188	-	42 316	-	70 504	-	47 830	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	186 592	28 188	-	42 316	-	70 504	-	47 830	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	186 592	28 188	-	42 316	-	70 504	-	47 830	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	186 592	28 188	-	42 316	-	70 504	-	47 830	-	-	

**Part 2: Capital Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>	37 027	2 518	6,8%	-	-	2 518	6,8%	-	13,1%	-	
National Government	37 027	2 518	6,8%	-	-	2 518	6,8%	-	13,3%	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	37 027	2 518	6,8%	-	-	2 518	6,8%	-	13,3%	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	5,0%	-	
<b>Capital Expenditure Functional</b>	37 490	2 518	6,7%	24	1%	2 542	6,8%	-	13,1%	(100,0%)	
<b>Municipal governance and administration</b>	443	-	-	24	5,4%	24	5,4%	-	126,1%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	443	-	-	24	5,4%	24	5,4%	-	126,1%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	5 000	-	-	-	-	-	-	-	-	-	
Community and Social Services	5 000	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	3 375	-	-	-	-	-	-	-	14,1%	-	
Planning and Development	3 375	-	-	-	-	-	-	-	15,6%	-	
Road Transport	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	28 673	2 518	8,8%	-	-	2 518	8,8%	-	8,5%	-	
Energy sources	9 000	2 518	28,0%	-	-	2 518	28,0%	-	11,7%	-	
Water Management	19 673	-	-	-	-	-	-	-	5,9%	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<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>	786 058	25 520	3,2%	101 610	12,9%	127 129	16,2%	639 058	197,1%	(84,1%)	
Property rates	-	-	-	-	-	-	-	49 558	379,5%	(100,0%)	
Service charges	-	10 663	-	10 028	-	20 691	-	282 466	259,1%	(96,4%)	

Other revenue	609 446	5 579	0,9%	3 519	6%	9 098	1,5%	8 598	4,5%	(59,0%)
Transfers and Subsidies - Operational	139 585	5 243	3,8%	45 048	32,3%	50 291	36,0%	272 888	5 678,0%	(83,5%)
Transfers and Subsidies - Capital	37 027	4 034	10,9%	43 015	116,2%	47 049	127,1%	25 011	-	72,0%
Interest	-	-	-	-	-	-	-	549	11,6%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(11 463)</b>	<b>(6 709)</b>	<b>58,5%</b>	<b>(8 054)</b>	<b>70,3%</b>	<b>(14 762)</b>	<b>128,8%</b>	<b>(9 655)</b>	<b>19,2%</b>	<b>(16,6%)</b>
Suppliers and employees	(11 463)	(6 709)	58,5%	(8 054)	70,3%	(14 762)	128,8%	(9 655)	19,2%	(16,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>774 596</b>	<b>18 811</b>	<b>2,4%</b>	<b>93 556</b>	<b>12,1%</b>	<b>112 367</b>	<b>14,5%</b>	<b>629 404</b>	<b>253,5%</b>	<b>(85,1%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>(57)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(57)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(948)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(948)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital assets	-	(948)	-	-	-	(948)	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(57)</b>	<b>(948)</b>	<b>1 654,8%</b>	<b>-</b>	<b>-</b>	<b>(948)</b>	<b>1 654,8%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>65</b>	<b>115</b>	<b>178,9%</b>	<b>13</b>	<b>19,5%</b>	<b>128</b>	<b>198,4%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	115	178,9%	13	19,5%	128	198,4%	-	-	(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>65</b>	<b>115</b>	<b>178,9%</b>	<b>13</b>	<b>19,5%</b>	<b>128</b>	<b>198,4%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>774 603</b>	<b>17 978</b>	<b>2,3%</b>	<b>93 569</b>	<b>12,1%</b>	<b>111 547</b>	<b>14,4%</b>	<b>629 404</b>	<b>253,5%</b>	<b>(85,1%)</b>
Cash/cash equivalents at the year begin:	1 633	-	-	17 978	1 101,0%	-	-	663 518	(97,3%)	-
Cash/cash equivalents at the year end:	<b>776 236</b>	<b>17 978</b>	<b>2,3%</b>	<b>111 547</b>	<b>14,4%</b>	<b>111 547</b>	<b>14,4%</b>	<b>1 292 922</b>	<b>213,2%</b>	<b>(91,4%)</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	4 921	3,7%	2 196	1,6%	2 115	1,6%	124 556	93,1%	133 788	25,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 404	16,5%	1 820	2,9%	1 797	2,9%	48 883	77,7%	62 905	12,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 812	2,6%	4 273	2,9%	1 713	1,2%	138 935	93,4%	148 732	28,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 130	4,3%	1 311	1,8%	1 457	2,0%	66 845	91,9%	72 743	14,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 386	3,6%	1 011	1,5%	1 125	1,7%	62 611	93,3%	67 132	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	116	3,2%	58	1,6%	74	2,0%	3 417	93,2%	3 664	7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 029	3,4%	505	1,7%	488	1,6%	28 045	93,3%	30 067	5,8%	-	-	-	-
<b>Total By Income Source</b>	<b>25 798</b>	<b>5,0%</b>	<b>11 172</b>	<b>2,2%</b>	<b>8 769</b>	<b>1,7%</b>	<b>473 292</b>	<b>91,2%</b>	<b>519 031</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 936	3,8%	1 326	1,7%	1 298	1,7%	72 466	92,9%	78 026	15,0%	-	-	-	-
Commercial	3 169	29,0%	830	7,6%	254	2,3%	6 657	61,0%	10 911	2,1%	-	-	-	-
Households	19 227	4,7%	8 769	2,1%	6 994	1,7%	374 853	91,5%	409 844	79,0%	-	-	-	-
Other	466	2,3%	248	1,2%	222	1,1%	19 316	95,4%	20 251	3,9%	-	-	-	-
<b>Total By Customer Group</b>	<b>25 798</b>	<b>5,0%</b>	<b>11 172</b>	<b>2,2%</b>	<b>8 769</b>	<b>1,7%</b>	<b>473 292</b>	<b>91,2%</b>	<b>519 031</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	487	1%	519	1%	549	1%	625 418	99,8%	626 973	81,0%
Bulk Water	-	-	-	-	-	-	19 099	100,0%	19 099	2,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	764	7%	3 779	3,5%	1 062	1,0%	101 201	94,8%	106 805	13,8%
Auditor-General	-	-	-	-	-	-	10 251	100,0%	10 251	1,3%
Other	-	-	1	-	-	-	11 382	100,0%	11 383	1,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 251</b>	<b>2%</b>	<b>4 299</b>	<b>6%</b>	<b>1 610</b>	<b>2%</b>	<b>767 351</b>	<b>99,1%</b>	<b>774 511</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: !KHEIS (NC084)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>	<b>85 719</b>	<b>26 851</b>	<b>31,3%</b>	<b>17 971</b>	<b>21,0%</b>	<b>44 822</b>	<b>52,3%</b>	<b>13 918</b>	<b>47,0%</b>	<b>29,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	7 181	1 036	14,4%	998	13,5%	2 004	27,9%	1 321	31,6%	(26,7%)
Service charges - Waste Water Management	4 066	820	20,2%	765	18,8%	1 584	39,0%	823	37,8%	(7,1%)
Service charges - Waste Management	5 609	1 174	20,9%	1 083	19,3%	2 257	40,2%	958	33,7%	13,0%
Sale of Goods and Rendering of Services	858	72	8,4%	85	10,0%	157	18,3%	135	29,6%	(36,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 308	1 998	21,5%	2 076	22,3%	4 073	43,8%	1 245	27,8%	66,8%
Interest earned from Current and Non Current Assets	375	41	10,9%	71	19,0%	112	29,8%	6	5,0%	1 039,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	23	1	5,7%	550	2 430,2%	551	2 435,9%	2	106,9%	28 361,3%
Rental from Fixed Assets	1 999	63	3,2%	74	3,7%	137	6,9%	65	5,8%	13,1%
Licence and permits	475	12	2,4%	15	3,2%	27	5,6%	58	18,3%	(73,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	497	5	1,0%	13	2,7%	19	3,7%	14	2,9%	(3,8%)
<b>Non-Exchange Revenue</b>										
Property rates	10 964	5 921	54,0%	(38)	(,3%)	5 883	53,7%	90	55,6%	(142,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 717	15 674	36,7%	12 275	28,7%	27 949	65,4%	9 093	59,2%	35,0%
Interest	1 649	0	-	0	-	1	,1%	1	,1%	(42,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	35	-	33	-	68	-	108	26,4%	(69,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>82 889</b>	<b>9 915</b>	<b>12,0%</b>	<b>10 604</b>	<b>12,8%</b>	<b>20 519</b>	<b>24,8%</b>	<b>11 316</b>	<b>29,9%</b>	<b>(6,3%)</b>
Employee related costs	39 700	8 241	20,8%	8 404	21,2%	16 645	41,9%	8 575	47,2%	(2,0%)
Remuneration of councillors	5 007	1 262	25,2%	1 246	24,9%	2 508	50,1%	1 164	49,7%	7,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 363	(10)	(,4%)	238	10,1%	227	9,6%	282	50,7%	(15,8%)
Debt impairment	12 871	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	8 719	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	3 452	16	,5%	223	6,5%	240	6,9%	71	3,8%	212,5%
Transfers and subsidies	35	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	10 740	406	3,8%	493	4,6%	899	8,4%	1 223	25,6%	(59,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>2 830</b>	<b>16 936</b>	<b>-</b>	<b>7 367</b>	<b>-</b>	<b>24 303</b>	<b>-</b>	<b>2 602</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	-	5 000	-	-	-	5 000	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 830</b>	<b>21 936</b>	<b>-</b>	<b>7 367</b>	<b>-</b>	<b>29 303</b>	<b>-</b>	<b>2 602</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>2 830</b>	<b>21 936</b>	<b>-</b>	<b>7 367</b>	<b>-</b>	<b>29 303</b>	<b>-</b>	<b>2 602</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>21 936</b>	<b>-</b>	<b>7 367</b>	<b>-</b>	<b>29 303</b>	<b>-</b>	<b>2 602</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>21 936</b>	<b>-</b>	<b>7 367</b>	<b>-</b>	<b>29 303</b>	<b>-</b>	<b>2 602</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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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>21 979</b>	<b>-</b>	<b>-</b>	<b>4 532</b>	<b>20,6%</b>	<b>4 532</b>	<b>20,6%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
National Government	21 979	-	-	4 532	20,6%	4 532	20,6%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>21 979</b>	<b>-</b>	<b>-</b>	<b>4 532</b>	<b>20,6%</b>	<b>4 532</b>	<b>20,6%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>21 979</b>	<b>-</b>	<b>-</b>	<b>4 532</b>	<b>20,6%</b>	<b>4 532</b>	<b>20,6%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>										
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>21 979</b>	<b>-</b>	<b>-</b>	<b>4 532</b>	<b>20,6%</b>	<b>4 532</b>	<b>20,6%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	21 979	-	-	4 532	20,6%	4 532	20,6%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

R thousands	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>84 452</b>	<b>2 968</b>	<b>3,0%</b>	<b>2 139</b>	<b>2,5%</b>	<b>4 707</b>	<b>5,6%</b>	<b>1 197</b>	<b>4,7%</b>	<b>78,7%</b>
Property rates	6 600	628	9,5%	1 931	29,3%	2 559	38,8%	1 034	15,4%	86,7%
Service charges	8 472	329	3,9%	294	3,5%	624	7,4%	176	4,0%	67,1%

Other revenue	5 311	1 611	30,3%	(86)	(1,6%)	1 524	28,7%	(13)	49,3%	542,6%
Transfers and Subsidies - Operational	41 717	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	21 979	-	-	-	-	-	-	-	-	-
Interest	375	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(62 062)</b>	<b>6 443</b>	<b>(10,4%)</b>	<b>(12 504)</b>	<b>20,1%</b>	<b>(6 061)</b>	<b>9,8%</b>	<b>5 845</b>	<b>(3,1%)</b>	<b>(313,9%)</b>
Suppliers and employees	(62 062)	6 443	(10,4%)	(12 504)	20,1%	(6 061)	9,8%	5 845	(3,1%)	(313,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>22 390</b>	<b>9 011</b>	<b>40,2%</b>	<b>(10 365)</b>	<b>(46,3%)</b>	<b>(1 354)</b>	<b>(6,0%)</b>	<b>7 041</b>	<b>22,9%</b>	<b>(247,2%)</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>(21 979)</b>			<b>(4 532)</b>	<b>20,6%</b>	<b>(4 532)</b>	<b>20,6%</b>		<b>2,2%</b>	<b>(100,0%)</b>
Capital assets	(21 979)	-	-	(4 532)	20,6%	(4 532)	20,6%	-	2,2%	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(21 979)</b>			<b>(4 532)</b>	<b>20,6%</b>	<b>(4 532)</b>	<b>20,6%</b>		<b>2,2%</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>411</b>	<b>9 011</b>	<b>2 192,9%</b>	<b>(14 898)</b>	<b>(3 625,4%)</b>	<b>(5 887)</b>	<b>(1 432,6%)</b>	<b>7 041</b>	<b>166,6%</b>	<b>(311,6%)</b>
Cash/cash equivalents at the year begin:	617	-	-	9 011	1 461,5%	-	-	(1 843)	-	(588,9%)
Cash/cash equivalents at the year end:	1 027	9 011	877,0%	(5 913)	(575,5%)	(5 913)	(575,5%)	9 969	266,8%	(159,3%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	1,1%	401	1,0%	396	1,0%	37 457	96,9%	38 668	21,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(75)	(3,3%)	1	-	-	-	28 934	100,3%	28 860	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	287	1,1%	286	1,1%	287	1,1%	24 776	96,6%	25 636	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	411	1,1%	406	1,1%	407	1,1%	35 297	96,6%	36 521	19,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	8	-	16	-	47 347	99,9%	47 371	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 692)	(77,2%)	24	,3%	24	,3%	13 019	176,5%	7 376	4,0%	-	-	-	-
<b>Total By Income Source</b>	<b>(4 655)</b>	<b>(2,5%)</b>	<b>1 126</b>	<b>,6%</b>	<b>1 130</b>	<b>,6%</b>	<b>186 830</b>	<b>101,3%</b>	<b>184 432</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	0	,1%	0	,1%	0	,1%	512	99,8%	513	3%	-	-	-	-
Commercial	(1 246)	(12,6%)	97	1,0%	100	1,0%	10 973	110,6%	9 923	5,4%	-	-	-	-
Households	399	5%	446	6%	459	6%	73 092	98,2%	74 395	40,3%	-	-	-	-
Other	(3 808)	(3,8%)	583	,6%	572	,6%	102 254	102,7%	99 600	54,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>(4 655)</b>	<b>(2,5%)</b>	<b>1 126</b>	<b>,6%</b>	<b>1 130</b>	<b>,6%</b>	<b>186 830</b>	<b>101,3%</b>	<b>184 432</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	-	-	-	-	-	-	2 421	100,0%	2 421	2,8%
Bulk Water	-	-	-	-	-	-	9 036	100,0%	9 036	10,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	320	100,0%	-	-	-	-	-	-	320	4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	,2%	81	4,0%	41	2,0%	1 904	93,7%	2 031	2,3%
Auditor-General	-	-	-	-	-	-	1 220	100,0%	1 220	1,4%
Other	1 435	2,0%	1 297	1,8%	1 081	1,5%	68 172	94,7%	71 984	82,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 759</b>	<b>2,0%</b>	<b>1 378</b>	<b>1,6%</b>	<b>1 123</b>	<b>1,3%</b>	<b>82 752</b>	<b>95,1%</b>	<b>87 011</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: TSANTSABANE (NC085)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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>	259 115	52 305	20,2%	60 336	23,3%	112 641	43,5%	(2 990)	4,8%	(2 117,7%)
<b>Exchange Revenue</b>										
Service charges - Electricity	67 101	21 745	32,4%	17 654	26,6%	39 598	59,0%	(18 662)	(55,8%)	(195,7%)
Service charges - Water	15 544	2 538	16,3%	1 671	10,7%	4 209	27,1%	1 389	20,5%	20,2%
Service charges - Waste Water Management	31 915	8 116	25,4%	7 942	24,9%	16 057	50,3%	5 670	30,4%	40,1%
Service charges - Waste Management	20 766	4 761	22,9%	4 676	22,5%	9 437	45,4%	3 028	27,9%	54,4%
Sale of Goods and Rendering of Services	771	204	26,5%	198	25,6%	401	52,1%	89	25,2%	122,3%
Agency services	502	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 457	135	9,3%	163	11,2%	298	20,5%	111	41,2%	46,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	630	153	24,3%	181	28,8%	335	53,1%	128	31,0%	41,8%
Licence and permits	966	-	-	-	-	-	-	0	2%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	529	30	5,8%	30	5,6%	60	11,4%	47	72,3%	(36,6%)
<b>Non-Exchange Revenue</b>										
Property rates	36 316	13 118	36,1%	6 664	18,4%	19 783	54,5%	4 316	17,4%	54,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 172	22	1,0%	153	7,1%	176	8,1%	493	563,0%	(68,9%)
Licences or permits	20	2	9,6%	1	6,7%	3	16,3%	-	-	(100,0%)
Transfer and subsidies - Operational	68 427	1 319	1,9%	20 753	30,3%	22 072	32,3%	-	35,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	12 000	161	1,3%	51	4%	212	1,8%	400	12,6%	(87,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	326 420	63 379	19,4%	71 211	21,8%	134 589	41,2%	66 323	43,6%	7,4%
Employee related costs	92 655	24 128	26,0%	23 006	24,8%	47 134	50,9%	23 088	49,8%	(4,4%)
Remuneration of councillors	6 642	1 440	21,7%	1 442	21,7%	2 882	43,4%	1 479	47,1%	(2,5%)
Bulk purchases - electricity	60 000	20 012	33,4%	14 364	23,9%	34 376	57,3%	13 466	34,7%	6,7%
Inventory consumed	21 501	3 103	14,4%	4 237	20,2%	7 440	34,6%	4 144	19,1%	4,6%
Debt impairment	42 341	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 544	-	-	-	-	-	-	-	-	-
Interest	6 500	5 545	85,3%	13 475	207,3%	19 020	292,6%	9 088	358,0%	48,3%
Contracted services	19 012	3 896	20,5%	3 621	19,0%	7 517	39,5%	4 016	25,8%	(9,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	36 225	5 255	14,5%	10 967	30,3%	16 222	44,8%	11 043	42,0%	(7,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(67 305)	(11 073)	-	(10 875)	-	(21 948)	-	(69 313)	-	-
Transfers and subsidies - capital (monetary allocations)	31 190	2 015	6,5%	3 182	10,2%	5 197	16,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	(36 115)	(9 058)	-	(7 693)	-	(16 751)	-	(69 313)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	(36 115)	(9 058)	-	(7 693)	-	(16 751)	-	(69 313)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	(36 115)	(9 058)	-	(7 693)	-	(16 751)	-	(69 313)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	(36 115)	(9 058)	-	(7 693)	-	(16 751)	-	(69 313)	-	-

**Part 2: Capital Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	31 890	1 783	5,6%	5 598	17,6%	7 380	23,1%	7 588	35,5%	(26,2%)
National Government	31 190	1 753	5,6%	4 634	14,9%	6 387	20,5%	7 588	37,0%	(38,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	31 190	1 753	5,6%	4 634	14,9%	6 387	20,5%	7 588	37,0%	(38,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	30	4,3%	963	137,6%	993	141,9%	-	22,7%	(100,0%)
<b>Capital Expenditure Functional</b>	31 890	1 783	5,6%	5 598	17,6%	7 380	23,1%	7 588	35,5%	(26,2%)
<b>Municipal governance and administration</b>	300	-	-	12	3,8%	12	3,8%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	-	-	12	3,8%	12	3,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	100	-	-	-	-	-	-	-	-	-
Community and Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	17 227	1 753	10,2%	5 525	32,1%	7 278	42,2%	3 493	41,2%	58,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 227	1 753	10,2%	5 525	32,1%	7 278	42,2%	3 493	41,2%	58,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	14 263	30	2%	61	4%	91	6%	4 095	30,6%	(98,5%)
Energy sources	-	-	-	-	-	-	-	4 095	29,3%	(100,0%)
Water Management	14 263	30	2%	61	4%	91	6%	-	39,8%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
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>	263 983	54 798	20,8%	51 756	19,6%	106 553	40,4%	104 809	164,9%	(50,6%)
Property rates	25 421	-	-	2	-	2	-	25 335	134,2%	(100,0%)
Service charges	108 260	47 348	43,7%	28 843	26,6%	76 191	70,4%	439 855	610,6%	(93,4%)

Other revenue	29 227	5 950	20,4%	112	4%	6 062	20,7%	(403 938)	(26 398,5%)	(100,0%)
Transfers and Subsidies - Operational	68 427	1 500	2,2%	19 158	28,0%	20 658	30,2%	38 140	207,0%	(49,8%)
Transfers and Subsidies - Capital	31 190	-	-	3 638	11,7%	3 638	11,7%	5 418	259,5%	(32,9%)
Interest	1 457	-	-	4	3%	4	3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(242 535)</b>	<b>(93 580)</b>	<b>38,6%</b>	<b>(82 237)</b>	<b>33,9%</b>	<b>(175 816)</b>	<b>72,5%</b>	<b>(85 058)</b>	<b>54,2%</b>	<b>(3,3%)</b>
Suppliers and employees	(236 035)	(93 580)	39,6%	(82 237)	34,8%	(175 816)	74,5%	(85 058)	54,9%	(3,3%)
Finance charges	(6 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>21 447</b>	<b>(38 782)</b>	<b>(180,8%)</b>	<b>(30 481)</b>	<b>(142,1%)</b>	<b>(69 263)</b>	<b>(322,9%)</b>	<b>19 751</b>	<b>(763,6%)</b>	<b>(254,3%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>12 000</b>	<b>-</b>	<b>-</b>	<b>3 200</b>	<b>26,7%</b>	<b>3 200</b>	<b>26,7%</b>	<b>2 800</b>	<b>88,4%</b>	<b>14,3%</b>
Proceeds on disposal of PPE	12 000	-	-	3 200	26,7%	3 200	26,7%	2 800	88,4%	14,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(31 890)</b>	<b>-</b>	<b>-</b>	<b>(4 549)</b>	<b>14,3%</b>	<b>(4 549)</b>	<b>14,3%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Capital assets	(31 890)	-	-	(4 549)	14,3%	(4 549)	14,3%	-	-	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(19 890)</b>	<b>-</b>	<b>-</b>	<b>(1 349)</b>	<b>6,8%</b>	<b>(1 349)</b>	<b>6,8%</b>	<b>2 800</b>	<b>(15,9%)</b>	<b>(148,2%)</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>-</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>1 557</b>	<b>(38 782)</b>	<b>(2 490,1%)</b>	<b>(31 830)</b>	<b>(2 043,8%)</b>	<b>(70 612)</b>	<b>(4 533,9%)</b>	<b>22 551</b>	<b>(314,7%)</b>	<b>(241,1%)</b>
Cash/cash equivalents at the year begin:	10 706	-	-	(38 782)	(362,3%)	(70 612)	(575,8%)	221 493	(117,5%)	(117,5%)
Cash/cash equivalents at the year end:	12 263	(38 782)	(316,2%)	(70 612)	(575,8%)	(70 612)	(575,8%)	244 044	(378,0%)	(128,9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	498	6%	555	7%	220	3%	83 479	98,5%	84 752	18,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	388	4,9%	96	1,2%	169	2,1%	7 283	91,8%	7 936	1,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 938	4,9%	1 571	2,0%	1 461	1,8%	72 742	91,3%	79 712	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 414	3,1%	2 367	1,3%	2 386	1,3%	167 236	94,3%	177 402	37,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 270	3,1%	1 416	1,4%	1 440	1,4%	98 131	94,1%	104 257	22,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	2,2%	37	1,0%	35	9%	3 547	95,8%	3 701	8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	143	1,3%	7	0,1%	6	0,1%	11 180	98,6%	11 335	2,4%	-	-	-	-
<b>Total By Income Source</b>	<b>13 733</b>	<b>2,9%</b>	<b>6 049</b>	<b>1,3%</b>	<b>5 716</b>	<b>1,2%</b>	<b>443 597</b>	<b>94,6%</b>	<b>469 096</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 342	3,3%	641	1,6%	631	1,6%	37 683	93,5%	40 299	8,6%	-	-	-	-
Commercial	1 909	6,1%	765	2,4%	383	1,2%	28 180	90,2%	31 238	6,7%	-	-	-	-
Households	10 424	2,6%	4 622	1,2%	4 686	1,2%	376 525	95,0%	396 256	84,5%	-	-	-	-
Other	58	4,4%	20	1,6%	16	1,2%	1 209	92,8%	1 303	3%	-	-	-	-
<b>Total By Customer Group</b>	<b>13 733</b>	<b>2,9%</b>	<b>6 049</b>	<b>1,3%</b>	<b>5 716</b>	<b>1,2%</b>	<b>443 597</b>	<b>94,6%</b>	<b>469 096</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	8 625	2,1%	8 184	2,0%	8 816	2,1%	386 226	93,8%	411 852	69,0%
Bulk Water	1 848	1,3%	1 336	1,0%	770	6%	134 033	97,1%	137 986	23,1%
PAYE deductions	1 514	73,0%	10	0,5%	-	-	548	26,5%	2 073	3%
VAT (output less input)	-	-	-	-	-	-	3	100,0%	3	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50	2%	671	2,7%	503	2,0%	23 378	95,0%	24 602	4,1%
Auditor-General	80	8%	60	6%	2 133	20,6%	8 082	78,0%	10 356	1,7%
Other	2 017	26,2%	3	-	7	0,1%	5 670	73,7%	7 698	1,3%
Medical Aid deductions	561	27,5%	-	-	-	-	1 477	72,5%	2 038	3%
<b>Total</b>	<b>14 696</b>	<b>2,5%</b>	<b>10 264</b>	<b>1,7%</b>	<b>12 229</b>	<b>2,0%</b>	<b>559 417</b>	<b>93,8%</b>	<b>596 607</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: KGATELOPELE (NC086)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>170 436</b>	<b>40 521</b>	<b>23,8%</b>	<b>35 009</b>	<b>20,5%</b>	<b>75 530</b>	<b>44,3%</b>	<b>35 417</b>	<b>34,8%</b>	<b>(1,1%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	35 765	10 489	29,3%	9 032	25,3%	19 521	54,6%	9 693	49,8%	3,9%	
Service charges - Water	12 569	3 531	28,1%	2 254	17,9%	5 765	46,0%	2 741	38,5%	(17,8%)	
Service charges - Waste Water Management	10 736	1 492	13,9%	1 091	10,2%	2 583	24,1%	1 313	31,6%	(16,9%)	
Service charges - Waste Management	12 061	2 725	22,6%	2 031	16,8%	4 757	39,4%	2 035	21,9%	(2%)	
Sale of Goods and Rendering of Services	132	8	6,1%	12	9,2%	20	15,3%	12	12,9%	4,2%	
Agency services	450	156	34,6%	-	-	156	34,6%	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 776	524	29,5%	562	31,6%	1 086	61,1%	172	18,5%	225,9%	
Interest earned from Current and Non Current Assets	4 575	47	1,0%	102	2,2%	149	3,3%	138	8,5%	(26,3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	386	84	21,8%	63	16,3%	147	38,1%	59	42,1%	7,1%	
Licence and permits	1 100	287	26,1%	372	33,8%	659	59,9%	139	23,6%	167,7%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	22	4	16,6%	-	-	4	16,6%	2	10,4%	(100,0%)	
<b>Non-Exchange Revenue</b>											
Property rates	18 437	5 585	30,3%	4 149	22,5%	9 734	52,8%	4 776	36,3%	(13,1%)	
Surcharges and Taxes	9 396	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	143	5	3,8%	9	6,0%	14	9,7%	-	-	(100,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	41 006	15 315	37,3%	15 043	36,7%	30 358	74,0%	15 275	38,0%	(1,5%)	
Interest	883	269	30,5%	289	32,8%	559	63,3%	61	18,1%	370,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	21 000	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>146 541</b>	<b>35 195</b>	<b>24,0%</b>	<b>22 226</b>	<b>15,2%</b>	<b>57 421</b>	<b>39,2%</b>	<b>19 302</b>	<b>21,0%</b>	<b>15,1%</b>	
Employee related costs	40 775	13 454	33,0%	9 042	22,2%	22 496	55,2%	8 834	26,7%	2,4%	
Remuneration of councillors	5 298	1 307	24,7%	1 297	24,5%	2 604	49,1%	823	26,0%	57,6%	
Bulk purchases - electricity	30 115	11 427	37,9%	5 319	17,7%	16 746	55,6%	4 741	24,5%	12,2%	
Inventory consumed	538	252	46,7%	77	14,2%	328	61,0%	20	4,8%	289,3%	
Debt impairment	13 943	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	17 669	-	-	-	-	-	-	-	-	-	
Interest	1 200	1 509	125,7%	1 258	104,8%	2 767	230,6%	830	95,7%	51,6%	
Contracted services	17 608	4 576	26,0%	3 420	19,4%	7 995	45,4%	2 946	22,8%	16,1%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	3 533	-	-	-	-	-	-	-	-	-	
Operational costs	15 860	2 671	16,8%	1 814	11,4%	4 485	28,3%	1 108	13,6%	63,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>23 895</b>	<b>5 326</b>	<b>-</b>	<b>12 783</b>	<b>-</b>	<b>18 109</b>	<b>-</b>	<b>16 114</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	26 812	-	-	20 235	70,2%	20 235	70,2%	19 925	75,1%	1,6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>52 707</b>	<b>5 326</b>	<b>-</b>	<b>33 018</b>	<b>-</b>	<b>38 344</b>	<b>-</b>	<b>36 039</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>52 707</b>	<b>5 326</b>	<b>-</b>	<b>33 018</b>	<b>-</b>	<b>38 344</b>	<b>-</b>	<b>36 039</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>52 707</b>	<b>5 326</b>	<b>-</b>	<b>33 018</b>	<b>-</b>	<b>38 344</b>	<b>-</b>	<b>36 039</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>52 707</b>	<b>5 326</b>	<b>-</b>	<b>33 018</b>	<b>-</b>	<b>38 344</b>	<b>-</b>	<b>36 039</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>28 812</b>	<b>(306 321)</b>	<b>(1 063,2%)</b>	<b>3 221</b>	<b>11,2%</b>	<b>(303 100)</b>	<b>(1 052,0%)</b>	<b>28 347</b>	<b>105,7%</b>	<b>(88,6%)</b>	
National Government	28 812	(96 566)	(335,2%)	3 214	11,2%	(93 352)	(324,0%)	9 785	60,6%	(67,2%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	28 812	(96 566)	(335,2%)	3 214	11,2%	(93 352)	(324,0%)	9 785	60,6%	(67,2%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	(209 755)	-	8	-	(209 747)	-	18 562	1 255,8%	(100,0%)	
<b>Capital Expenditure Functional</b>	<b>28 812</b>	<b>(306 895)</b>	<b>(1 065,2%)</b>	<b>3 221</b>	<b>11,2%</b>	<b>(303 674)</b>	<b>(1 054,0%)</b>	<b>28 347</b>	<b>105,7%</b>	<b>(88,6%)</b>	
<b>Municipal governance and administration</b>	<b>-</b>	<b>(207 531)</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>(207 523)</b>	<b>-</b>	<b>18 562</b>	<b>1 883,7%</b>	<b>(100,0%)</b>	
Executive and Council	-	(202 576)	-	-	-	(202 576)	-	18 281	1 883,7%	(100,0%)	
Finance and administration	-	(4 955)	-	8	-	(4 947)	-	280	55,6%	(97,3%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>(249)</b>	<b>(249)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(249)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community and Social Services	-	(249)	-	-	-	(249)	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>-</b>	<b>(17 672)</b>	<b>-</b>	<b>312</b>	<b>-</b>	<b>(17 360)</b>	<b>-</b>	<b>3 823</b>	<b>216,9%</b>	<b>(91,9%)</b>	
Planning and Development	-	(511)	-	-	-	(511)	-	-	-	-	
Road Transport	-	(17 161)	-	312	-	(16 849)	-	3 823	271,2%	(91,9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>28 812</b>	<b>(81 443)</b>	<b>(282,7%)</b>	<b>2 902</b>	<b>10,1%</b>	<b>(78 541)</b>	<b>(272,6%)</b>	<b>5 963</b>	<b>49,0%</b>	<b>(51,3%)</b>	
Energy sources	-	(11 484)	-	-	-	(11 484)	-	44	-	(100,0%)	
Water Management	20 000	(67 769)	(338,8%)	2 902	14,5%	(64 867)	(324,3%)	3 375	40,1%	(14,0%)	
Waste Water Management	8 812	(1 825)	(20,7%)	-	-	(1 825)	(20,7%)	2 478	91,0%	(100,0%)	
Waste Management	-	(365)	-	-	-	(365)	-	66	-	(100,0%)	
<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>157 012</b>	<b>(6 247)</b>	<b>(4,0%)</b>	<b>9 398</b>	<b>6,0%</b>	<b>3 151</b>	<b>2,0%</b>	<b>9 692</b>	<b>9,5%</b>	<b>(3,0%)</b>	
Property rates	14 749	(29 964)	(203,2%)	-	-	(29 964)	(203,2%)	410	2,8%	(100,0%)	
Service charges	65 552	4 180	6,4%	3 805	5,8%	7 985	12,2%	4 535	12,4%	(16,1%)	

Other revenue	2 318	560	24.1%	470	20.3%	1 030	44.4%	221	4.2%	112.7%
Transfers and Subsidies - Operational	41 006	10 117	24.7%	550	1.3%	10 667	26.0%	550	8.6%	-
Transfers and Subsidies - Capital	28 812	8 000	27.8%	3 600	12.5%	11 600	40.3%	3 600	9.3%	-
Interest	4 675	860	18.8%	973	21.3%	1 832	40.1%	376	19.9%	158.7%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(120 701)</b>	<b>(206)</b>	<b>2%</b>	<b>-</b>	<b>-</b>	<b>(206)</b>	<b>2%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Suppliers and employees	(119 501)	(195)	2%	-	-	(195)	2%	-	-	-
Finance charges	(1 200)	(11)	9%	-	-	(11)	9%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>36 311</b>	<b>(6 454)</b>	<b>(17.8%)</b>	<b>9 398</b>	<b>25.9%</b>	<b>2 944</b>	<b>8.1%</b>	<b>9 692</b>	<b>34.3%</b>	<b>(3.0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>		<b>(89)</b>				<b>(89)</b>		<b>0</b>		<b>(100.0%)</b>
Proceeds on disposal of PPE	-	(89)	-	-	-	(89)	-	0	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(33 134)</b>	<b>(9 753)</b>	<b>29.4%</b>			<b>(9 753)</b>	<b>29.4%</b>	<b>5 108</b>	<b>(11.2%)</b>	<b>(100.0%)</b>
Capital assets	(33 134)	(9 753)	29.4%	-	-	(9 753)	29.4%	5 108	(11.2%)	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(33 134)</b>	<b>(9 842)</b>	<b>29.7%</b>			<b>(9 842)</b>	<b>29.7%</b>	<b>5 108</b>	<b>(11.2%)</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>3 177</b>	<b>(16 295)</b>	<b>(512.9%)</b>	<b>9 398</b>	<b>295.8%</b>	<b>(6 897)</b>	<b>(217.1%)</b>	<b>14 800</b>	<b>1 001.0%</b>	<b>(36.5%)</b>
Cash/cash equivalents at the year begin:	13 221	-	-	6 065	45.9%	-	-	5 591	-	8.5%
Cash/cash equivalents at the year end:	16 399	6 065	37.0%	15 463	94.3%	15 463	94.3%	20 391	24.9%	(24.2%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	1 496	4.0%	3 266	8.6%	1 032	2.7%	32 007	84.7%	37 801	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 812	17.3%	2 361	14.5%	1 106	6.8%	10 002	61.4%	16 281	12.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 408	5.8%	1 345	5.5%	1 177	4.8%	20 344	83.8%	24 273	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	199	1.5%	388	3.0%	288	2.2%	12 122	93.3%	12 996	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	822	5.3%	795	5.1%	724	4.6%	13 256	85.0%	15 598	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	5.8%	21	5.1%	19	4.5%	350	84.5%	414	3%	-	-	-	-
Interest on Arrear Debtor Accounts	287	2.4%	286	2.4%	273	2.3%	11 262	93.0%	12 109	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 924)	(34.3%)	(315)	(2.8%)	(157)	(1.4%)	15 838	138.4%	11 442	8.7%	-	-	-	-
<b>Total By Income Source</b>	<b>3 124</b>	<b>2.4%</b>	<b>8 147</b>	<b>6.2%</b>	<b>4 461</b>	<b>3.4%</b>	<b>115 182</b>	<b>88.0%</b>	<b>130 914</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	124	2.7%	2 224	48.5%	196	3.0%	2 100	45.8%	4 584	3.5%	-	-	-	-
Commercial	1 132	8.9%	1 521	12.0%	887	7.0%	9 120	72.0%	12 659	9.7%	-	-	-	-
Households	1 458	1.5%	3 953	4.2%	2 866	3.0%	86 748	91.3%	95 025	72.6%	-	-	-	-
Other	410	2.2%	449	2.4%	573	3.1%	17 215	92.3%	18 646	14.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>3 124</b>	<b>2.4%</b>	<b>8 147</b>	<b>6.2%</b>	<b>4 461</b>	<b>3.4%</b>	<b>115 182</b>	<b>88.0%</b>	<b>130 914</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	3 678	7.1%	3 581	6.9%	-	-	44 336	85.9%	51 595	68.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123	1.4%	109	1.3%	8	1%	8 285	97.2%	8 525	11.4%
Auditor-General	746	5.5%	2 886	21.2%	1 818	13.4%	8 161	60.0%	13 611	18.1%
Other	374	28.2%	-	-	11	8%	942	71.0%	1 327	1.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4 921</b>	<b>6.6%</b>	<b>6 576</b>	<b>8.8%</b>	<b>1 836</b>	<b>2.4%</b>	<b>61 724</b>	<b>82.2%</b>	<b>75 058</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: DAWID KRUIPER (NC087)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 168 703</b>	<b>280 325</b>	<b>24,0%</b>	<b>265 691</b>	<b>22,7%</b>	<b>546 016</b>	<b>46,7%</b>	<b>240 380</b>	<b>49,6%</b>	<b>10,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	488 542	103 749	21,2%	111 488	22,8%	215 237	44,1%	100 593	46,1%	10,8%
Service charges - Water	93 094	21 721	23,1%	17 759	18,9%	39 481	42,0%	21 296	52,8%	(16,6%)
Service charges - Waste Water Management	52 825	15 821	30,0%	15 389	29,1%	31 210	59,1%	14 438	52,4%	6,6%
Service charges - Waste Management	55 848	14 793	26,5%	14 371	25,7%	29 164	52,2%	13 258	50,6%	8,4%
Sale of Goods and Rendering of Services	7 551	2 459	32,6%	2 462	32,6%	4 921	65,2%	3 177	64,1%	(22,5%)
Agency services	2 536	751	29,6%	688	27,1%	1 440	56,8%	582	43,6%	18,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 239	6 106	33,5%	6 342	34,8%	12 448	68,2%	4 680	39,0%	35,5%
Interest earned from Current and Non Current Assets	4 000	1 199	30,0%	879	22,0%	2 077	51,9%	1 093	78,4%	(19,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 011	2 638	43,9%	3 182	52,9%	5 820	96,8%	1 340	48,3%	137,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 794	556	2,5%	1 664	7,6%	2 219	10,2%	444	55,1%	274,9%
<b>Non-Exchange Revenue</b>										
Property rates	173 389	48 912	28,2%	38 859	22,4%	87 771	50,6%	36 339	57,2%	6,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 749	1 974	41,6%	1 653	34,8%	3 627	76,4%	1 423	39,2%	16,2%
Licences or permits	2 293	563	24,6%	586	25,5%	1 149	50,1%	563	54,9%	4,1%
Transfer and subsidies - Operational	153 107	56 562	36,9%	47 702	31,2%	104 263	68,1%	38 172	63,8%	25,0%
Interest	4 410	1 349	30,6%	1 482	33,6%	2 830	64,2%	1 175	61,1%	26,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 632	894	24,6%	890	24,5%	1 784	49,1%	814	137,3%	9,3%
Gains on disposal of Assets	1 284	279	21,7%	297	23,1%	576	44,9%	995	37,7%	(70,2%)
Other Gains	74 500	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 152 403</b>	<b>198 488</b>	<b>17,2%</b>	<b>209 599</b>	<b>18,2%</b>	<b>408 087</b>	<b>35,4%</b>	<b>222 744</b>	<b>40,7%</b>	<b>(5,9%)</b>
Employee related costs	404 433	88 164	21,8%	90 502	22,4%	178 666	44,2%	81 348	44,0%	11,3%
Remuneration of councillors	14 872	3 465	23,3%	3 460	23,3%	6 925	46,6%	3 970	52,5%	(12,8%)
Bulk purchases - electricity	396 450	75 895	19,1%	82 024	20,7%	157 919	39,8%	99 761	53,9%	(17,8%)
Inventory consumed	63 723	8 653	13,6%	10 304	16,2%	18 957	29,7%	14 659	43,9%	(29,7%)
Debt impairment	17 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 265	-	-	-	-	-	-	-	-	-
Interest	17 784	190	1,1%	11	,1%	201	1,1%	359	3,1%	(97,0%)
Contracted services	41 922	6 011	14,3%	4 546	10,8%	10 556	25,2%	5 779	26,3%	(21,3%)
Transfers and subsidies	215	43	19,8%	55	25,4%	97	45,2%	136	137,0%	(60,0%)
Irrecoverable debts written off	8 367	279	3,3%	324	3,9%	602	7,2%	92	1,5%	251,5%
Operational costs	74 023	15 788	21,3%	18 373	24,8%	34 162	46,2%	16 638	49,1%	10,4%
Losses on disposal of Assets	17 850	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	1	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>16 300</b>	<b>81 837</b>	<b>-</b>	<b>56 092</b>	<b>-</b>	<b>137 930</b>	<b>-</b>	<b>17 636</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	86 019	6 804	7,9%	20 249	23,5%	27 054	31,5%	12 833	31,7%	57,8%
Transfers and subsidies - capital (in-kind)	66 000	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>168 319</b>	<b>88 641</b>	<b>-</b>	<b>76 342</b>	<b>-</b>	<b>164 983</b>	<b>-</b>	<b>30 468</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>168 319</b>	<b>88 641</b>	<b>-</b>	<b>76 342</b>	<b>-</b>	<b>164 983</b>	<b>-</b>	<b>30 468</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>168 319</b>	<b>88 641</b>	<b>-</b>	<b>76 342</b>	<b>-</b>	<b>164 983</b>	<b>-</b>	<b>30 468</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>168 319</b>	<b>88 641</b>	<b>-</b>	<b>76 342</b>	<b>-</b>	<b>164 983</b>	<b>-</b>	<b>30 468</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 Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>160 152</b>	<b>7 878</b>	<b>4,9%</b>	<b>31 825</b>	<b>19,9%</b>	<b>39 703</b>	<b>24,8%</b>	<b>19 191</b>	<b>36,2%</b>	<b>65,8%</b>
National Government	106 019	6 925	6,5%	20 129	19,0%	27 054	25,5%	14 808	34,6%	35,9%
Provincial Government	-	-	-	-	-	-	-	7	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>106 019</b>	<b>6 925</b>	<b>6,5%</b>	<b>20 129</b>	<b>19,0%</b>	<b>27 054</b>	<b>25,5%</b>	<b>14 816</b>	<b>34,6%</b>	<b>35,9%</b>
Borrowing	20 000	-	-	-	-	-	-	-	-	-
Internally generated funds	34 133	953	2,8%	11 696	34,3%	12 650	37,1%	4 376	40,0%	167,3%
<b>Capital Expenditure Functional</b>	<b>206 152</b>	<b>7 878</b>	<b>3,8%</b>	<b>31 825</b>	<b>15,4%</b>	<b>39 703</b>	<b>19,3%</b>	<b>19 191</b>	<b>36,2%</b>	<b>65,8%</b>
<b>Municipal governance and administration</b>	<b>50 419</b>	<b>122</b>	<b>,2%</b>	<b>516</b>	<b>1,0%</b>	<b>638</b>	<b>1,3%</b>	<b>874</b>	<b>43,4%</b>	<b>(41,0%)</b>
Executive and Council	53	11	19,8%	-	-	11	19,8%	-	-	-
Finance and administration	50 361	112	,2%	516	1,0%	627	1,2%	874	43,8%	(41,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 305</b>	<b>677</b>	<b>12,8%</b>	<b>527</b>	<b>9,9%</b>	<b>1 203</b>	<b>22,7%</b>	<b>2 403</b>	<b>53,2%</b>	<b>(78,1%)</b>
Community and Social Services	853	-	-	3	,3%	3	,3%	-	-	(100,0%)
Sport And Recreation	3 542	654	18,5%	165	4,7%	820	23,1%	2 403	55,2%	(93,1%)
Public Safety	910	22	2,5%	359	39,4%	381	41,9%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>34 822</b>	<b>6 742</b>	<b>19,4%</b>	<b>10 896</b>	<b>31,3%</b>	<b>17 637</b>	<b>50,6%</b>	<b>12 185</b>	<b>38,4%</b>	<b>(10,6%)</b>
Planning and Development	32 827	6 691	20,4%	9 727	29,6%	16 418	50,0%	12 159	82,6%	(20,0%)
Road Transport	1 995	51	2,6%	1 169	58,6%	1 220	61,1%	25	,2%	4 488,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>115 606</b>	<b>337</b>	<b>,3%</b>	<b>19 887</b>	<b>17,2%</b>	<b>20 225</b>	<b>17,5%</b>	<b>3 729</b>	<b>26,1%</b>	<b>433,3%</b>
Energy sources	46 052	314	,7%	18 206	39,5%	18 520	40,2%	429	44,2%	4 139,5%
Water Management	47 149	24	,1%	1 660	3,5%	1 684	3,6%	1 182	15,4%	40,5%
Waste Water Management	22 405	-	-	21	,1%	21	,1%	2 118	33,4%	(99,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<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 Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 099 527</b>	<b>319 780</b>	<b>29,1%</b>	<b>293 432</b>	<b>26,7%</b>	<b>613 212</b>	<b>55,8%</b>	<b>282 834</b>	<b>62,2%</b>	<b>3,7%</b>
Property rates	158 255	37 945	24,0%	42 495	26,9%	80 439	50,8%	32 348	51,9%	31,4%
Service charges	669 954	167 692	25,0%	174 150	26,0%	341 842	51,0%	167 213	57,9%	4,1%

Other revenue	41 238	18 507	44.9%	12 919	31.3%	31 426	76.2%	23 363	134.3%	(44.7%)
Transfers and Subsidies - Operational	130 941	87 258	66.6%	62 863	48.0%	150 120	114.6%	38 951	65.9%	61.4%
Transfers and Subsidies - Capital	86 019	7 653	8.9%	-	-	7 653	8.9%	19 796	82.8%	(100.0%)
Interest	13 120	725	5.5%	1 006	7.7%	1 731	13.2%	1 164	61.0%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(918 112)</b>	<b>(193 448)</b>	<b>21.1%</b>	<b>(124 609)</b>	<b>13.6%</b>	<b>(318 058)</b>	<b>34.6%</b>	<b>(115 764)</b>	<b>33.1%</b>	<b>7.6%</b>
Suppliers and employees	(911 512)	(193 448)	21.2%	(124 609)	13.7%	(318 058)	34.9%	(115 764)	33.5%	7.6%
Finance charges	(6 600)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>181 416</b>	<b>126 330</b>	<b>69.6%</b>	<b>168 823</b>	<b>93.1%</b>	<b>295 153</b>	<b>162.7%</b>	<b>167 070</b>	<b>296.4%</b>	<b>1.0%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	284	-	-	-	-	-	-	270	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(206 152)</b>	<b>(14 790)</b>	<b>7.2%</b>	<b>(35 182)</b>	<b>17.1%</b>	<b>(49 971)</b>	<b>24.2%</b>	<b>(14 445)</b>	<b>43.1%</b>	<b>143.6%</b>
Capital assets	(206 152)	(14 790)	7.2%	(35 182)	17.1%	(49 971)	24.2%	(14 445)	43.1%	143.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(205 868)</b>	<b>(14 790)</b>	<b>7.2%</b>	<b>(35 182)</b>	<b>17.1%</b>	<b>(49 971)</b>	<b>24.3%</b>	<b>(14 175)</b>	<b>42.8%</b>	<b>148.2%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>20 000</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	20 000	-	-	-	-	-	-	-	-	-
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>20 000</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>(4 452)</b>	<b>111 541</b>	<b>(2 505.1%)</b>	<b>133 641</b>	<b>(3 001.5%)</b>	<b>245 182</b>	<b>(5 506.6%)</b>	<b>152 895</b>	<b>1 723.4%</b>	<b>(12.6%)</b>
Cash/cash equivalents at the year begin:	35 127	65 378	186.1%	176 919	503.7%	65 378	186.1%	135 345	146.2%	30.7%
Cash/cash equivalents at the year end:	30 674	176 919	576.8%	310 560	1 012.4%	310 560	1 012.4%	288 241	596.2%	7.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	10 861	9.4%	4 891	4.2%	4 080	3.5%	96 172	82.9%	116 004	20.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 921	28.8%	5 932	6.6%	3 357	3.7%	54 711	60.8%	89 922	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 211	12.1%	2 943	3.5%	2 566	3.0%	68 885	81.4%	84 605	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 314	7.3%	2 463	3.4%	2 142	2.9%	63 065	86.4%	72 984	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 005	5.4%	2 897	3.1%	2 391	2.6%	83 190	89.0%	93 483	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 704	4.0%	2 634	3.9%	2 572	3.8%	59 806	88.3%	67 716	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 498	4.9%	963	1.9%	1 182	2.3%	46 408	90.9%	51 051	8.9%	-	-	-	-
<b>Total By Income Source</b>	<b>62 514</b>	<b>10.9%</b>	<b>22 724</b>	<b>3.9%</b>	<b>18 289</b>	<b>3.2%</b>	<b>472 237</b>	<b>82.0%</b>	<b>575 764</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	62 514	10.9%	22 724	3.9%	18 289	3.2%	472 237	82.0%	575 764	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>62 514</b>	<b>10.9%</b>	<b>22 724</b>	<b>3.9%</b>	<b>18 289</b>	<b>3.2%</b>	<b>472 237</b>	<b>82.0%</b>	<b>575 764</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	-	-	-	-	681	10.3%	5 952	89.7%	6 633	41.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 097	11.6%	1 959	20.6%	221	2.3%	6 222	65.5%	9 499	58.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 097</b>	<b>6.8%</b>	<b>1 959</b>	<b>12.1%</b>	<b>902</b>	<b>5.6%</b>	<b>12 174</b>	<b>75.5%</b>	<b>16 132</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	2 258	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	97 048	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	367	-	-	-	-	-	-	-	-	-
Interest	2 000	-	-	119	6,0%	119	6,0%	62	3,5%	93,2%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(96 259)</b>	<b>(551)</b>	<b>,6%</b>	<b>761</b>	<b>(,8%)</b>	<b>210</b>	<b>(,2%)</b>	<b>(1 009)</b>	<b>2,3%</b>	<b>(175,4%)</b>
Suppliers and employees	(95 791)	(551)	,6%	761	(,8%)	210	(,2%)	(1 009)	2,3%	(175,4%)
Finance charges	(268)	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>5 414</b>	<b>(551)</b>	<b>(10,2%)</b>	<b>880</b>	<b>16,3%</b>	<b>329</b>	<b>6,1%</b>	<b>(947)</b>	<b>(30,7%)</b>	<b>(192,9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>(1 390)</b>	-	-	<b>(1 140)</b>	<b>82,0%</b>	<b>(1 140)</b>	<b>82,0%</b>	<b>(46)</b>	<b>9,1%</b>	<b>2 376,3%</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	(1 390)	-	-	(1 140)	82,0%	(1 140)	82,0%	(46)	9,1%	2 376,3%
<b>Payments</b>	<b>(1 304)</b>	-	-	<b>(176)</b>	<b>13,5%</b>	<b>(176)</b>	<b>13,5%</b>	<b>(67)</b>	<b>11,8%</b>	<b>164,3%</b>
Capital assets	(1 304)	-	-	(176)	13,5%	(176)	13,5%	(67)	11,8%	164,3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(2 694)</b>	-	-	<b>(1 316)</b>	<b>48,9%</b>	<b>(1 316)</b>	<b>48,9%</b>	<b>(113)</b>	<b>11,3%</b>	<b>1 068,3%</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>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>2 720</b>	<b>(551)</b>	<b>(20,3%)</b>	<b>(436)</b>	<b>(16,0%)</b>	<b>(987)</b>	<b>(36,3%)</b>	<b>(1 060)</b>	<b>(142,0%)</b>	<b>(58,8%)</b>
Cash/cash equivalents at the year begin:	4 307	205	4,8%	(384)	(8,9%)	205	4,8%	(982)	28,4%	(60,9%)
Cash/cash equivalents at the year end:	<b>7 028</b>	<b>(384)</b>	<b>(5,5%)</b>	<b>(820)</b>	<b>(11,7%)</b>	<b>(820)</b>	<b>(11,7%)</b>	<b>(2 042)</b>	<b>(60,7%)</b>	<b>(59,8%)</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	(6)	390,8%	-	-	-	-	5	(290,8%)	(2)	(,3%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(864)	(178,8%)	-	-	-	-	1 347	278,8%	483	100,3%	-	-	-	-
<b>Total By Income Source</b>	<b>(870)</b>	<b>(180,7%)</b>	-	-	-	-	<b>1 352</b>	<b>280,7%</b>	<b>482</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(594)	11 552,8%	-	-	-	-	589	(11 452,8%)	(5)	(1,1%)	-	-	-	-
Commercial	(7)	(7,4%)	-	-	-	-	104	107,4%	97	20,1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(268)	(68,8%)	-	-	-	-	659	168,8%	390	81,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>(870)</b>	<b>(180,7%)</b>	-	-	-	-	<b>1 352</b>	<b>280,7%</b>	<b>482</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	-	-	-	-	-	-	2 284	100,0%	2 284	16,6%
VAT (output less input)	51	100,0%	-	-	-	-	-	-	51	4%
Pensions / Retirement deductions	-	-	-	-	-	-	1 943	100,0%	1 943	14,1%
Loan repayments	-	-	-	-	-	-	6 003	100,0%	6 003	43,6%
Trade Creditors	-	-	-	-	-	-	189	100,0%	189	1,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12	,4%	-	-	0	-	3 279	99,6%	3 291	23,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>63</b>	<b>,5%</b>	-	-	<b>0</b>	-	<b>13 698</b>	<b>99,5%</b>	<b>13 761</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: SOL PLAATJE (NC091)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>3 234 188</b>	<b>912 667</b>	<b>28,2%</b>	<b>710 127</b>	<b>22,0%</b>	<b>1 622 794</b>	<b>50,2%</b>	<b>710 040</b>	<b>53,7%</b>	<b>-</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 218 923	294 391	24,2%	218 906	18,0%	513 297	42,1%	209 082	43,9%	4,7%
Service charges - Water	362 722	70 822	19,5%	89 642	24,7%	160 524	44,3%	95 513	49,5%	(6,1%)
Service charges - Waste Water Management	106 274	28 622	26,9%	29 793	28,0%	58 415	55,0%	28 068	58,9%	6,1%
Service charges - Waste Management	73 593	22 125	30,1%	22 252	30,2%	44 376	60,3%	21 103	58,8%	5,4%
Sale of Goods and Rendering of Services	18 644	6 202	33,3%	3 061	16,4%	9 263	49,7%	3 120	61,1%	(1,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	46 426	32,7%	44 641	31,4%	91 068	64,1%	41 099	67,1%	8,6%
Interest earned from Current and Non Current Assets	18 000	152	,8%	1 681	9,3%	1 832	10,2%	7 323	97,5%	(77,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	8 068	27,1%	6 932	23,3%	14 999	50,4%	8 075	56,5%	(14,2%)
Licence and permits	1 000	106	10,6%	66	6,6%	172	17,2%	161	28,5%	(59,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 383	786	23,2%	1 813	53,6%	2 599	76,8%	688	36,3%	163,4%
<b>Non-Exchange Revenue</b>										
Property rates	717 920	271 496	37,8%	158 058	22,0%	429 555	59,8%	151 325	59,8%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	3 489	10,0%	(2 863)	(8,2%)	626	1,8%	12 270	55,2%	(123,3%)
Licences or permits	8 200	3 024	36,9%	1 068	13,0%	4 092	49,9%	1 886	59,5%	(43,4%)
Transfer and subsidies - Operational	323 676	127 693	39,5%	107 201	33,1%	234 893	72,6%	95 575	71,2%	12,2%
Interest	117 020	26 326	22,5%	24 943	21,3%	51 269	43,8%	26 537	55,8%	(6,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 250	2 879	4,9%	2 933	5,0%	5 812	10,0%	6 803	42,9%	(56,9%)
Gains on disposal of Assets	-	-	-	-	-	-	-	1 279	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	133	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 212 506</b>	<b>792 110</b>	<b>24,7%</b>	<b>643 808</b>	<b>20,0%</b>	<b>1 435 917</b>	<b>44,7%</b>	<b>694 331</b>	<b>46,4%</b>	<b>(7,3%)</b>
Employee related costs	1 004 532	212 684	21,2%	237 594	23,7%	450 278	44,8%	228 878	44,7%	3,8%
Remuneration of councillors	37 083	8 262	22,3%	8 495	22,9%	16 757	45,2%	7 929	44,1%	7,1%
Bulk purchases - electricity	1 000 000	328 362	32,8%	130 993	13,1%	459 355	45,9%	148 063	43,2%	(11,5%)
Inventory consumed	331 852	63 222	19,1%	80 100	24,1%	143 322	43,2%	94 864	46,6%	(15,6%)
Debt impairment	437 149	109 287	25,0%	109 287	25,0%	218 574	50,0%	88 812	50,0%	23,1%
Depreciation and amortisation	90 200	-	-	-	-	-	-	22 425	50,0%	(100,0%)
Interest	15 880	5	-	8 247	51,9%	8 252	52,0%	9 181	51,7%	(10,2%)
Contracted services	45 856	3 673	8,0%	8 956	19,5%	12 629	27,5%	15 421	65,3%	(41,9%)
Transfers and subsidies	4 300	650	15,1%	671	15,6%	1 321	30,7%	634	17,3%	5,9%
Irrecoverable debts written off	-	6	-	(4)	-	2	-	1	-	(974,8%)
Operational costs	176 654	50 704	28,7%	49 094	27,8%	99 798	56,5%	40 089	54,8%	22,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	69 000	15 253	22,1%	10 375	15,0%	25 629	37,1%	38 036	58,5%	(72,7%)
<b>Surplus/(Deficit)</b>	<b>21 682</b>	<b>120 558</b>	<b>-</b>	<b>66 319</b>	<b>-</b>	<b>186 877</b>	<b>-</b>	<b>15 709</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	684 166	103 603	15,1%	240 645	35,2%	344 247	50,3%	220 548	45,0%	9,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>705 848</b>	<b>224 160</b>	<b>-</b>	<b>306 964</b>	<b>-</b>	<b>531 124</b>	<b>-</b>	<b>236 257</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>705 848</b>	<b>224 160</b>	<b>-</b>	<b>306 964</b>	<b>-</b>	<b>531 124</b>	<b>-</b>	<b>236 257</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>705 848</b>	<b>224 160</b>	<b>-</b>	<b>306 964</b>	<b>-</b>	<b>531 124</b>	<b>-</b>	<b>236 257</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>705 848</b>	<b>224 160</b>	<b>-</b>	<b>306 964</b>	<b>-</b>	<b>531 124</b>	<b>-</b>	<b>236 257</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>627 331</b>	<b>94 214</b>	<b>15,0%</b>	<b>202 604</b>	<b>32,3%</b>	<b>296 818</b>	<b>47,3%</b>	<b>186 907</b>	<b>37,3%</b>	<b>8,4%</b>
National Government	594 927	90 089	15,1%	201 780	33,9%	291 870	49,1%	186 789	39,1%	8,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>594 927</b>	<b>90 089</b>	<b>15,1%</b>	<b>201 780</b>	<b>33,9%</b>	<b>291 870</b>	<b>49,1%</b>	<b>186 789</b>	<b>39,1%</b>	<b>8,0%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 404	4 125	12,7%	824	2,5%	4 949	15,3%	118	12,1%	599,0%
<b>Capital Expenditure Functional</b>	<b>627 331</b>	<b>94 214</b>	<b>15,0%</b>	<b>202 604</b>	<b>32,3%</b>	<b>296 818</b>	<b>47,3%</b>	<b>186 907</b>	<b>37,3%</b>	<b>8,4%</b>
<b>Municipal governance and administration</b>	<b>22 433</b>	<b>436</b>	<b>1,9%</b>	<b>4 759</b>	<b>21,2%</b>	<b>5 195</b>	<b>23,2%</b>	<b>5 056</b>	<b>21,0%</b>	<b>(5,9%)</b>
Executive and Council	21 565	436	2,0%	4 759	22,1%	5 195	24,1%	5 056	21,0%	(5,9%)
Finance and administration	870	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>11 797</b>	<b>5 217</b>	<b>44,2%</b>	<b>-</b>	<b>-</b>	<b>5 217</b>	<b>44,2%</b>	<b>1 490</b>	<b>27,9%</b>	<b>(100,0%)</b>
Community and Social Services	11 797	5 217	44,2%	-	-	5 217	44,2%	-	10,5%	-
Sport And Recreation	-	-	-	-	-	-	-	1 490	67,4%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>17 913</b>	<b>4 299</b>	<b>24,0%</b>	<b>6 210</b>	<b>34,7%</b>	<b>10 509</b>	<b>58,7%</b>	<b>12 614</b>	<b>45,2%</b>	<b>(50,8%)</b>
Planning and Development	7 043	1 384	19,6%	1 306	18,5%	2 690	38,2%	224	4,3%	483,1%
Road Transport	10 870	2 915	26,8%	4 904	45,1%	7 819	71,9%	12 390	50,9%	(60,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>571 739</b>	<b>82 632</b>	<b>14,5%</b>	<b>191 228</b>	<b>33,4%</b>	<b>273 859</b>	<b>47,9%</b>	<b>167 502</b>	<b>37,5%</b>	<b>14,2%</b>
Energy sources	30 000	3 877	12,9%	7 336	24,5%	11 213	37,4%	1 953	32,5%	275,7%
Water Management	499 565	77 973	15,6%	179 318	35,9%	257 290	51,5%	165 549	38,1%	8,3%
Waste Water Management	42 174	782	1,9%	4 573	10,8%	5 356	12,7%	-	3,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>3 448</b>	<b>1 631</b>	<b>47,3%</b>	<b>408</b>	<b>11,8%</b>	<b>2 039</b>	<b>59,1%</b>	<b>246</b>	<b>16,4%</b>	<b>66,0%</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>4 367 395</b>	<b>977 215</b>	<b>22,4%</b>	<b>1 000 297</b>	<b>22,9%</b>	<b>1 977 512</b>	<b>45,3%</b>	<b>1 138 320</b>	<b>69,5%</b>	<b>(12,1%)</b>
Property rates	610 232	196 382	32,2%	108 096	17,7%	304 478	49,9%	110 525	33,8%	(2,2%)
Service charges	1 891 008	322 544	17,1%	308 157	16,3%	630 701	33,4%	324 544	42,0%	(5,0%)

Other revenue	811 788	(19 685)	(2,4%)	263 711	32,5%	244 026	30,1%	323 997	747,3%	(18,6%)
Transfers and Subsidies - Operational	323 676	130 684	40,4%	113 857	35,2%	244 541	75,6%	95 085	72,7%	19,7%
Transfers and Subsidies - Capital	684 166	338 046	49,4%	199 480	29,2%	537 526	78,6%	275 196	71,5%	(27,5%)
Interest	46 525	9 244	19,9%	6 997	15,0%	16 241	34,9%	8 974	177,4%	(22,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(3 223 619)</b>	<b>(956 230)</b>	<b>29,7%</b>	<b>(844 042)</b>	<b>26,2%</b>	<b>(1 800 272)</b>	<b>55,8%</b>	<b>(879 109)</b>	<b>70,6%</b>	<b>(4,0%)</b>
Suppliers and employees	(3 207 739)	(957 437)	29,8%	(844 042)	26,3%	(1 801 478)	56,2%	(879 109)	71,2%	(4,0%)
Finance charges	(15 880)	1 207	(7,6%)	-	-	1 207	(7,6%)	-	(11,9%)	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 143 776</b>	<b>20 985</b>	<b>1,8%</b>	<b>156 255</b>	<b>13,7%</b>	<b>177 240</b>	<b>15,5%</b>	<b>259 212</b>	<b>64,5%</b>	<b>(39,7%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	1 279	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	1 279	-	(100,0%)
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(721 431)</b>	<b>(94 214)</b>	<b>13,1%</b>	<b>(202 604)</b>	<b>28,1%</b>	<b>(296 818)</b>	<b>41,1%</b>	<b>(186 907)</b>	<b>37,3%</b>	<b>8,4%</b>
Capital assets	(721 431)	(94 214)	13,1%	(202 604)	28,1%	(296 818)	41,1%	(186 907)	37,3%	8,4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(721 431)</b>	<b>(94 214)</b>	<b>13,1%</b>	<b>(202 604)</b>	<b>28,1%</b>	<b>(296 818)</b>	<b>41,1%</b>	<b>(186 627)</b>	<b>37,1%</b>	<b>9,1%</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>										
Short term loans	-	30	-	0	-	30	-	20	4,1%	(98,9%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	30	-	0	-	30	-	20	4,1%	(98,9%)
<b>Payments</b>	<b>(16 688)</b>									
Repayment of borrowing	(16 688)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(16 688)</b>	<b>30</b>	<b>(2%)</b>	<b>0</b>	<b>-</b>	<b>30</b>	<b>(2%)</b>	<b>20</b>	<b>(6%)</b>	<b>(98,9%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>405 657</b>	<b>(73 199)</b>	<b>(18,0%)</b>	<b>(46 349)</b>	<b>(11,4%)</b>	<b>(119 548)</b>	<b>(29,5%)</b>	<b>73 604</b>	<b>(573,9%)</b>	<b>(163,0%)</b>
Cash/cash equivalents at the year begin:	130 891	17 395	13,3%	90 709	69,3%	17 395	13,3%	198 931	103,8%	(54,4%)
Cash/cash equivalents at the year end:	536 548	90 709	16,9%	44 361	8,3%	44 361	8,3%	272 534	372,6%	(83,7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	36 408	4,0%	29 498	3,3%	27 388	3,0%	807 468	89,6%	900 762	19,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 763	14,3%	24 372	6,6%	20 748	5,6%	270 868	73,5%	368 752	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 492	4,7%	21 167	2,3%	18 866	2,0%	856 187	91,0%	940 713	20,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 389	3,2%	7 507	2,3%	6 987	2,1%	304 277	92,4%	329 160	7,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 325	3,3%	5 799	2,3%	5 296	2,1%	234 208	92,3%	253 628	5,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	960	9%	934	9%	929	9%	104 950	97,4%	107 773	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	20 507	1,7%	23 526	2,0%	23 329	2,0%	1 127 031	94,4%	1 194 393	26,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 090	1,4%	21 346	4,9%	6 126	1,4%	403 548	92,3%	437 110	9,6%	-	-	-	-
<b>Total By Income Source</b>	<b>179 935</b>	<b>4,0%</b>	<b>134 149</b>	<b>3,0%</b>	<b>109 670</b>	<b>2,4%</b>	<b>4 108 536</b>	<b>90,7%</b>	<b>4 532 290</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	26 949	3,5%	23 603	3,0%	16 161	2,1%	712 480	91,4%	779 193	17,2%	-	-	-	-
Commercial	65 147	8,6%	26 598	3,5%	24 167	3,2%	641 546	84,7%	757 458	16,7%	-	-	-	-
Households	85 092	3,0%	81 201	2,8%	66 548	2,3%	2 621 445	91,8%	2 854 286	63,0%	-	-	-	-
Other	2 747	1,9%	2 748	1,9%	2 794	2,0%	133 064	94,1%	141 353	3,1%	-	-	-	-
<b>Total By Customer Group</b>	<b>179 935</b>	<b>4,0%</b>	<b>134 149</b>	<b>3,0%</b>	<b>109 670</b>	<b>2,4%</b>	<b>4 108 536</b>	<b>90,7%</b>	<b>4 532 290</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	83 316	7,5%	20 365	1,8%	46 066	4,1%	963 457	86,5%	1 113 205	79,3%
Bulk Water	14 866	6,7%	14 866	6,7%	24 801	11,1%	168 166	75,5%	222 699	15,9%
PAYE deductions	13 059	100,0%	-	-	-	-	-	-	13 059	9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 560	100,0%	-	-	-	-	-	-	8 560	6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 215	70,2%	5 323	28,3%	115	6%	171	9%	18 823	1,3%
Auditor-General	336	100,0%	-	-	-	-	-	-	336	-
Other	13 426	49,9%	-	-	-	-	13 502	50,1%	26 928	1,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>146 778</b>	<b>10,5%</b>	<b>40 554</b>	<b>2,9%</b>	<b>70 982</b>	<b>5,1%</b>	<b>1 145 295</b>	<b>81,6%</b>	<b>1 403 610</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Ms Busiswe Mgaguli	053 830 6100
Chief Financial Officer	Ms Euphonia Lehlohonolo Rapodile	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: DIKGATLONG (NC092)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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>366 179</b>	<b>82 799</b>	<b>22,6%</b>	<b>29 656</b>	<b>8,1%</b>	<b>112 455</b>	<b>30,7%</b>	<b>86 636</b>	<b>32,1%</b>	<b>(65,8%)</b>	
<b>Exchange Revenue</b>											
Service charges - Electricity	45 316	6 321	13,9%	4 254	9,4%	10 574	23,3%	9 264	35,6%	(48,5%)	
Service charges - Water	45 248	2 698	6,0%	4 188	9,3%	6 866	15,2%	13 401	46,6%	(68,7%)	
Service charges - Waste Water Management	4 646	599	12,9%	592	12,7%	1 191	25,6%	841	29,8%	(29,6%)	
Service charges - Waste Management	14 293	2 141	15,0%	2 112	14,8%	4 253	29,8%	3 043	30,3%	(30,6%)	
Sale of Goods and Rendering of Services	801	223	27,8%	98	12,2%	321	40,0%	136	69,0%	(28,4%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	49 382	10 413	21,1%	10 480	21,2%	20 893	42,3%	8 592	24,0%	22,0%	
Interest earned from Current and Non Current Assets	1 575	196	12,4%	133	8,4%	329	20,9%	43	14,8%	208,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 019	141	13,8%	141	13,9%	282	27,7%	200	27,6%	(29,4%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 376	(143)	(10,4%)	(66)	(4,8%)	(208)	(15,1%)	(324)	(51,0%)	(79,8%)	
<b>Non-Exchange Revenue</b>											
Property rates	47 401	3 033	6,4%	3 575	7,5%	6 608	13,9%	5 736	18,2%	(37,7%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	17	(0)	(6%)	-	-	(0)	(6%)	-	-	-	
Licences or permits	10	1	8,7%	1	8,7%	2	17,4%	188	-	(99,5%)	
Transfer and subsidies - Operational	136 015	53 034	39,0%	130	,1%	53 165	39,1%	41 289	31,4%	(99,7%)	
Interest	19 080	4 142	21,7%	4 018	21,1%	8 160	42,8%	5 225	105,1%	(23,1%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>265 261</b>	<b>44 195</b>	<b>16,7%</b>	<b>45 987</b>	<b>17,3%</b>	<b>90 181</b>	<b>34,0%</b>	<b>50 138</b>	<b>36,9%</b>	<b>(8,3%)</b>	
Employee related costs	72 439	22 299	30,8%	21 893	30,2%	44 192	61,0%	20 672	59,9%	5,9%	
Remuneration of councillors	6 507	1 473	22,6%	1 456	22,4%	2 929	45,0%	1 686	58,0%	(13,6%)	
Bulk purchases - electricity	65 000	6 521	10,0%	10 238	15,8%	16 758	25,8%	11 760	43,3%	(12,9%)	
Inventory consumed	17 653	2 739	15,5%	964	5,5%	3 703	21,0%	1 694	36,2%	(43,1%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	23 297	-	-	-	-	-	-	-	-	-	
Interest	10 600	1 555	14,7%	2 924	27,6%	4 479	42,3%	2 525	46,9%	15,8%	
Contracted services	40 710	5 589	13,7%	5 163	12,7%	10 752	26,4%	5 825	31,8%	(11,4%)	
Transfers and subsidies	50	-	-	43	86,4%	43	86,4%	48	-	(9,5%)	
Irrecoverable debts written off	2 550	6	,3%	108	4,2%	114	4,5%	47	1,2%	131,7%	
Operational costs	26 456	4 013	15,2%	3 198	12,1%	7 211	27,3%	5 882	39,8%	(45,6%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>100 918</b>	<b>38 604</b>	<b>-</b>	<b>(16 331)</b>	<b>-</b>	<b>22 273</b>	<b>-</b>	<b>36 498</b>	<b>-</b>	<b>-</b>	
Transfers and subsidies - capital (monetary allocations)	46 848	3 850	8,2%	(1 597)	(3,4%)	2 253	4,8%	1 392	6,2%	(214,7%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>147 766</b>	<b>42 454</b>	<b>-</b>	<b>(17 928)</b>	<b>-</b>	<b>24 526</b>	<b>-</b>	<b>37 890</b>	<b>-</b>	<b>-</b>	
Income Tax	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>147 766</b>	<b>42 454</b>	<b>-</b>	<b>(17 928)</b>	<b>-</b>	<b>24 526</b>	<b>-</b>	<b>37 890</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>147 766</b>	<b>42 454</b>	<b>-</b>	<b>(17 928)</b>	<b>-</b>	<b>24 526</b>	<b>-</b>	<b>37 890</b>	<b>-</b>	<b>-</b>	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	<b>147 766</b>	<b>42 454</b>	<b>-</b>	<b>(17 928)</b>	<b>-</b>	<b>24 526</b>	<b>-</b>	<b>37 890</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>52 387</b>	<b>2 820</b>	<b>5,4%</b>	<b>2 039</b>	<b>3,9%</b>	<b>4 859</b>	<b>9,3%</b>	<b>5 642</b>	<b>42,6%</b>	<b>(63,9%)</b>	
National Government	46 463	2 753	5,9%	1 703	3,7%	4 456	9,6%	4 534	45,6%	(62,4%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	0	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>	<b>46 463</b>	<b>2 753</b>	<b>5,9%</b>	<b>1 703</b>	<b>3,7%</b>	<b>4 456</b>	<b>9,6%</b>	<b>4 534</b>	<b>45,6%</b>	<b>(62,4%)</b>	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	5 924	66	1,1%	337	5,7%	403	6,8%	1 108	34,6%	(69,6%)	
<b>Capital Expenditure Functional</b>	<b>52 387</b>	<b>2 820</b>	<b>5,4%</b>	<b>2 039</b>	<b>3,9%</b>	<b>4 859</b>	<b>9,3%</b>	<b>5 642</b>	<b>42,6%</b>	<b>(63,9%)</b>	
<b>Municipal governance and administration</b>	<b>895</b>	<b>66</b>	<b>7,4%</b>	<b>41</b>	<b>4,5%</b>	<b>107</b>	<b>12,0%</b>	<b>61</b>	<b>13,3%</b>	<b>(33,1%)</b>	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	895	66	7,4%	41	4,5%	107	12,0%	61	13,3%	(33,1%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community and Social Services	250	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
<b>Economic and Environmental Services</b>	<b>9 432</b>	<b>2 124</b>	<b>22,5%</b>	<b>1 374</b>	<b>14,6%</b>	<b>3 497</b>	<b>37,1%</b>	<b>1 755</b>	<b>-</b>	<b>(21,7%)</b>	
Planning and Development	50	-	-	-	-	-	-	-	-	-	
Road Transport	9 382	2 124	22,6%	1 374	14,6%	3 497	37,3%	1 755	-	(21,7%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
<b>Trading Services</b>	<b>41 811</b>	<b>630</b>	<b>1,5%</b>	<b>625</b>	<b>1,5%</b>	<b>1 255</b>	<b>3,0%</b>	<b>3 827</b>	<b>37,4%</b>	<b>(83,7%)</b>	
Energy sources	21 209	-	-	329	1,6%	329	1,6%	226	4,2%	46,0%	
Water Management	16 982	-	-	296	1,7%	296	1,7%	3 601	49,9%	(91,8%)	
Waste Water Management	3 620	630	17,4%	-	-	630	17,4%	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
<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>263 002</b>	<b>5 664</b>	<b>2,2%</b>	<b>20 910</b>	<b>8,0%</b>	<b>26 574</b>	<b>10,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Property rates	15 186	486	3,2%	1 630	10,7%	2 116	13,9%	-	-	(100,0%)	
Service charges	62 158	2 870	4,6%	6 295	10,1%	9 165	14,7%	-	-	(100,0%)	

Other revenue	28 688	2 177	7.6%	892	3.1%	3 070	10.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	129 294	79	.1%	1 072	8%	1 151	.9%	-	-	(100.0%)
Transfers and Subsidies - Capital	22 992	-	-	11 000	47.8%	11 000	47.8%	-	-	(100.0%)
Interest	4 685	52	1.1%	21	.4%	72	1.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(287 041)</b>	<b>(77 071)</b>	<b>26.9%</b>	<b>(44 734)</b>	<b>15.6%</b>	<b>(121 805)</b>	<b>42.4%</b>	<b>(60 956)</b>	<b>70.3%</b>	<b>(26.6%)</b>
Suppliers and employees	(276 306)	(77 071)	27.9%	(44 734)	16.2%	(121 805)	44.1%	(60 956)	72.5%	(26.6%)
Finance charges	(10 600)	-	-	-	-	-	-	-	-	-
Transfers and grants	(135)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(24 039)</b>	<b>(71 407)</b>	<b>297.1%</b>	<b>(23 824)</b>	<b>99.1%</b>	<b>(95 231)</b>	<b>396.2%</b>	<b>(60 956)</b>	<b>(261.5%)</b>	<b>(60.9%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	(2)	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(36 528)</b>	<b>(1 529)</b>	<b>4.2%</b>	<b>(1 908)</b>	<b>5.2%</b>	<b>(3 437)</b>	<b>9.4%</b>	<b>(6 389)</b>	<b>51.2%</b>	<b>(70.1%)</b>
Capital assets	(36 528)	(1 529)	4.2%	(1 908)	5.2%	(3 437)	9.4%	(6 389)	51.2%	(70.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(36 530)</b>	<b>(1 529)</b>	<b>4.2%</b>	<b>(1 908)</b>	<b>5.2%</b>	<b>(3 437)</b>	<b>9.4%</b>	<b>(6 389)</b>	<b>51.2%</b>	<b>(70.1%)</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>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(0)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(0)</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>(60 568)</b>	<b>(72 936)</b>	<b>120.4%</b>	<b>(25 732)</b>	<b>42.5%</b>	<b>(98 668)</b>	<b>162.9%</b>	<b>(67 346)</b>	<b>(641.9%)</b>	<b>(61.8%)</b>
Cash/cash equivalents at the year begin:	85	-	-	(72 936)	(8 241.4%)	-	-	(89 920)	(18.9%)	-
Cash/cash equivalents at the year end:	(59 683)	(72 936)	122.2%	(98 668)	165.3%	(98 668)	165.3%	(157 266)	(618.7%)	(37.3%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	5 754	1.2%	5 907	1.2%	5 336	1.1%	463 601	96.5%	480 598	38.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 399	2.8%	1 967	2.3%	1 534	1.8%	80 767	93.2%	86 667	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 858	1.3%	3 793	1.3%	3 581	1.2%	282 405	96.2%	293 636	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	757	1.0%	1 068	1.4%	750	1.0%	72 253	96.6%	74 827	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 473	1.1%	2 742	1.2%	2 411	1.1%	221 284	96.7%	228 910	18.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	2.0%	102	2.0%	96	1.9%	4 794	94.1%	5 096	4%	-	-	-	-
Interest on Arrear Debtor Accounts	130	.6%	130	.6%	130	.6%	21 216	98.2%	21 607	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	198	.4%	325	.7%	207	.4%	46 441	98.5%	47 170	3.8%	-	-	-	-
<b>Total By Income Source</b>	<b>15 672</b>	<b>1.3%</b>	<b>16 033</b>	<b>1.3%</b>	<b>14 046</b>	<b>1.1%</b>	<b>1 192 761</b>	<b>96.3%</b>	<b>1 238 512</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 385	1.2%	4 861	1.3%	3 811	1.0%	352 381	96.4%	365 437	29.5%	-	-	-	-
Commercial	1 787	2.1%	1 521	1.8%	1 166	1.4%	79 725	94.7%	84 199	6.8%	-	-	-	-
Households	9 472	1.2%	9 631	1.2%	9 050	1.1%	758 937	96.4%	787 090	63.6%	-	-	-	-
Other	28	1.6%	20	1.1%	20	1.1%	1 718	96.2%	1 786	.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>15 672</b>	<b>1.3%</b>	<b>16 033</b>	<b>1.3%</b>	<b>14 046</b>	<b>1.1%</b>	<b>1 192 761</b>	<b>96.3%</b>	<b>1 238 512</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	230	1.4%	-	-	232	1.4%	16 282	97.2%	16 743	4.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 509	15.4%	2 607	26.6%	574	5.9%	5 119	52.2%	9 808	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 845	.5%	7 099	2.0%	5 006	1.4%	345 589	96.1%	369 539	93.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 584</b>	<b>.9%</b>	<b>9 706</b>	<b>2.5%</b>	<b>5 812</b>	<b>1.5%</b>	<b>366 989</b>	<b>95.1%</b>	<b>386 091</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: MAGARENG (NC093)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>170 489</b>	<b>49 914</b>	<b>29,3%</b>	<b>43 736</b>	<b>25,7%</b>	<b>93 650</b>	<b>54,9%</b>	<b>42 740</b>	<b>56,2%</b>	<b>2,3%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	19 592	5 128	26,2%	4 534	23,1%	9 662	49,3%	4 462	48,4%	1,6%
Service charges - Water	5 424	1 031	19,0%	1 392	25,7%	2 423	44,7%	1 500	70,9%	(7,2%)
Service charges - Waste Water Management	9 775	2 418	24,7%	2 386	24,4%	4 805	49,2%	2 279	40,1%	4,7%
Service charges - Waste Management	7 355	1 799	24,5%	1 761	23,9%	3 560	48,4%	1 689	48,2%	4,2%
Sale of Goods and Rendering of Services	1 232	398	32,3%	79	6,5%	477	38,8%	416	69,5%	(80,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 462	5 499	21,6%	5 823	22,9%	11 322	44,5%	5 188	41,9%	12,2%
Interest earned from Current and Non Current Assets	46	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	38	7	18,2%	6	15,5%	13	33,7%	15	90,1%	(61,7%)
Rental from Fixed Assets	327	-	-	-	-	-	-	(2)	507,3%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	732	103	14,0%	65	8,9%	168	22,9%	129	77,6%	(49,6%)
<b>Non-Exchange Revenue</b>										
Property rates	15 251	3 760	24,7%	3 764	24,7%	7 524	49,3%	3 386	46,4%	11,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	612	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	76 862	28 031	36,5%	22 142	28,8%	50 173	65,3%	21 936	68,4%	9%
Interest	7 781	1 740	22,4%	1 784	22,9%	3 524	45,3%	1 743	47,7%	2,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>197 039</b>	<b>38 825</b>	<b>19,7%</b>	<b>43 498</b>	<b>22,1%</b>	<b>82 323</b>	<b>41,8%</b>	<b>41 550</b>	<b>45,3%</b>	<b>4,7%</b>
Employee related costs	59 997	12 809	21,4%	16 042	26,7%	28 852	48,1%	14 062	46,2%	14,1%
Remuneration of councillors	5 270	1 313	24,9%	1 309	24,8%	2 622	49,8%	1 432	48,0%	(8,6%)
Bulk purchases - electricity	25 000	-	-	3 373	13,5%	3 373	13,5%	5 146	28,1%	(34,5%)
Inventory consumed	14 650	3 729	26,5%	2 352	16,7%	6 081	43,3%	2 118	27,9%	11,0%
Debt impairment	31 883	7 971	25,0%	7 971	25,0%	15 942	50,0%	4 264	50,0%	86,9%
Depreciation and amortisation	23 541	5 885	25,0%	5 885	25,0%	11 770	50,0%	5 885	50,0%	-
Interest	600	-	-	(230)	(38,3%)	(230)	(38,3%)	-	-	(100,0%)
Contracted services	16 283	2 501	15,4%	2 291	14,1%	4 791	29,4%	3 048	68,1%	(24,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	569	-	569	-	-	-	(100,0%)
Operational costs	19 810	4 618	23,3%	3 936	19,9%	8 553	43,2%	5 594	66,9%	(29,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	604	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(26 549)</b>	<b>11 088</b>	<b>-</b>	<b>239</b>	<b>-</b>	<b>11 327</b>	<b>-</b>	<b>1 190</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	32 601	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>6 052</b>	<b>11 088</b>	<b>-</b>	<b>239</b>	<b>-</b>	<b>11 327</b>	<b>-</b>	<b>1 190</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>6 052</b>	<b>11 088</b>	<b>-</b>	<b>239</b>	<b>-</b>	<b>11 327</b>	<b>-</b>	<b>1 190</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>6 052</b>	<b>11 088</b>	<b>-</b>	<b>239</b>	<b>-</b>	<b>11 327</b>	<b>-</b>	<b>1 190</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>6 052</b>	<b>11 088</b>	<b>-</b>	<b>239</b>	<b>-</b>	<b>11 327</b>	<b>-</b>	<b>1 190</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>36 361</b>	<b>7 129</b>	<b>19,6%</b>	<b>12 419</b>	<b>34,2%</b>	<b>19 548</b>	<b>53,8%</b>	<b>19 879</b>	<b>90,7%</b>	<b>(37,5%)</b>
National Government	32 601	6 924	21,2%	11 513	35,3%	18 437	56,6%	19 879	90,7%	(42,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>32 601</b>	<b>6 924</b>	<b>21,2%</b>	<b>11 513</b>	<b>35,3%</b>	<b>18 437</b>	<b>56,6%</b>	<b>19 879</b>	<b>90,7%</b>	<b>(42,1%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 760	205	5,4%	907	24,1%	1 112	29,6%	-	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>36 361</b>	<b>7 129</b>	<b>19,6%</b>	<b>12 419</b>	<b>34,2%</b>	<b>19 548</b>	<b>53,8%</b>	<b>19 879</b>	<b>90,7%</b>	<b>(37,5%)</b>
<b>Municipal governance and administration</b>	<b>1 810</b>	<b>31</b>	<b>1,7%</b>	<b>907</b>	<b>50,1%</b>	<b>938</b>	<b>51,8%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Executive and Council	1 810	31	1,7%	907	50,1%	938	51,8%	-	-	(100,0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 450</b>	<b>174</b>	<b>12,0%</b>	<b>-</b>	<b>-</b>	<b>174</b>	<b>12,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	300	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 150	174	15,1%	-	-	174	15,1%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>33 101</b>	<b>6 924</b>	<b>20,9%</b>	<b>11 513</b>	<b>34,8%</b>	<b>18 437</b>	<b>55,7%</b>	<b>19 879</b>	<b>90,7%</b>	<b>(42,1%)</b>
Energy sources	500	-	-	-	-	-	-	-	-	-
Water Management	22 601	4 597	20,3%	8 365	37,0%	12 961	57,3%	11 344	97,3%	(26,3%)
Waste Water Management	10 000	2 328	23,3%	3 148	31,5%	5 476	54,8%	8 536	83,4%	(63,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>178 505</b>	<b>63 115</b>	<b>35,4%</b>	<b>39 800</b>	<b>22,3%</b>	<b>102 914</b>	<b>57,7%</b>	<b>69 385</b>	<b>35,7%</b>	<b>(42,6%)</b>
Property rates	9 150	4 298	47,0%	1 766	19,3%	6 063	66,3%	975	26,4%	81,2%
Service charges	25 207	5 205	20,7%	5 383	21,4%	10 588	42,0%	5 022	47,6%	7,2%

Other revenue	14 366	4 313	30,0%	3 748	26,1%	8 060	56,1%	15 628	7,5%	(76,0%)
Transfers and Subsidies - Operational	76 862	33 672	43,8%	20 220	26,3%	53 893	70,1%	22 226	72,1%	(9,0%)
Transfers and Subsidies - Capital	32 601	15 157	46,5%	8 467	26,0%	23 625	72,5%	25 380	127,0%	(66,6%)
Interest	20 319	469	2,3%	216	1,1%	686	3,4%	154	-	40,3%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(143 552)</b>	<b>(42 315)</b>	<b>29,5%</b>	<b>(28 845)</b>	<b>20,1%</b>	<b>(71 160)</b>	<b>49,6%</b>	<b>(38 958)</b>	<b>134,5%</b>	<b>(26,0%)</b>
Suppliers and employees	(142 952)	(42 315)	29,6%	(28 845)	20,2%	(71 160)	49,8%	(38 958)	138,4%	(26,0%)
Finance charges	(600)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>34 953</b>	<b>20 799</b>	<b>59,5%</b>	<b>10 955</b>	<b>31,3%</b>	<b>31 754</b>	<b>90,8%</b>	<b>30 426</b>	<b>14,3%</b>	<b>(64,0%)</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>(36 076)</b>	<b>(7 129)</b>	<b>19,8%</b>	<b>(12 134)</b>	<b>33,6%</b>	<b>(19 263)</b>	<b>53,4%</b>	<b>(19 879)</b>	<b>90,7%</b>	<b>(39,0%)</b>
Capital assets	(36 076)	(7 129)	19,8%	(12 134)	33,6%	(19 263)	53,4%	(19 879)	90,7%	(39,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(36 076)</b>	<b>(7 129)</b>	<b>19,8%</b>	<b>(12 134)</b>	<b>33,6%</b>	<b>(19 263)</b>	<b>53,4%</b>	<b>(19 879)</b>	<b>90,7%</b>	<b>(39,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>25</b>	<b>16</b>	<b>63,3%</b>	<b>5</b>	<b>20,0%</b>	<b>21</b>	<b>83,3%</b>	<b>27</b>	<b>484,0%</b>	<b>(81,2%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	25	16	63,3%	5	20,0%	21	83,3%	27	484,0%	(81,2%)
<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>25</b>	<b>16</b>	<b>63,3%</b>	<b>5</b>	<b>20,0%</b>	<b>21</b>	<b>83,3%</b>	<b>27</b>	<b>8,1%</b>	<b>(81,2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 098)</b>	<b>13 686</b>	<b>(1 246,1%)</b>	<b>(1 174)</b>	<b>106,9%</b>	<b>12 512</b>	<b>(1 139,2%)</b>	<b>10 574</b>	<b>2,5%</b>	<b>(111,1%)</b>
Cash/cash equivalents at the year begin:	1 104	828	75,0%	15 100	1 367,5%	828	75,0%	(2 674)	2 003,7%	(664,6%)
Cash/cash equivalents at the year end:	6	15 100	257 84,8%	13 926	237 800,6%	13 926	237 800,6%	7 897	2,9%	76,3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	747	1,0%	395	,5%	471	,6%	75 518	97,9%	77 130	15,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	617	2,0%	434	1,4%	392	1,3%	28 946	95,3%	30 389	6,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 073	1,6%	998	1,5%	960	1,5%	62 525	95,4%	65 555	12,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	902	1,1%	893	1,1%	909	1,1%	79 353	96,7%	82 057	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	667	1,2%	651	1,1%	655	1,2%	54 710	96,5%	56 683	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 559	1,3%	2 532	1,3%	2 503	1,3%	183 710	96,0%	191 304	37,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	52	1,1%	41	,9%	41	,9%	4 405	97,1%	4 538	,9%	-	-	-	-
<b>Total By Income Source</b>	<b>6 616</b>	<b>1,3%</b>	<b>5 944</b>	<b>1,2%</b>	<b>5 930</b>	<b>1,2%</b>	<b>489 166</b>	<b>96,4%</b>	<b>507 656</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	341	5,3%	371	5,7%	315	4,9%	5 460	84,2%	6 488	1,3%	-	-	-	-
Commercial	772	2,6%	518	1,8%	486	1,6%	27 700	94,0%	29 476	5,8%	-	-	-	-
Households	5 479	1,2%	5 032	1,1%	5 106	1,1%	453 499	96,7%	469 116	92,4%	-	-	-	-
Other	23	,9%	23	,9%	23	,9%	2 507	97,3%	2 576	,5%	-	-	-	-
<b>Total By Customer Group</b>	<b>6 616</b>	<b>1,3%</b>	<b>5 944</b>	<b>1,2%</b>	<b>5 930</b>	<b>1,2%</b>	<b>489 166</b>	<b>96,4%</b>	<b>507 656</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	12 318	8,5%	12 834	8,8%	12 840	8,8%	107 629	73,9%	145 622	49,1%
Bulk Water	2 165	1,6%	4 427	3,2%	4 160	3,1%	125 536	92,1%	136 287	45,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 827	100,0%	2 827	1,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	222	4,3%	375	7,3%	505	9,8%	4 048	78,6%	5 150	1,7%
Auditor-General	789	11,5%	1 051	15,4%	1 377	20,1%	3 627	53,0%	6 845	2,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15 494</b>	<b>5,2%</b>	<b>18 687</b>	<b>6,3%</b>	<b>18 882</b>	<b>6,4%</b>	<b>243 667</b>	<b>82,1%</b>	<b>296 730</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**NORTHERN CAPE: PHOKWANE (NC094)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

**Part1: Operating Revenue and Expenditure**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget 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>591 898</b>	<b>79 342</b>	<b>13,4%</b>	<b>66 436</b>	<b>11,2%</b>	<b>145 778</b>	<b>24,6%</b>	<b>196 829</b>	<b>52,5%</b>	<b>(66,2%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	199 937	38 140	19,2%	28 713	14,4%	66 853	33,6%	26 968	34,8%	6,5%
Service charges - Water	56 686	11 932	21,0%	9 427	16,6%	21 359	37,5%	41 096	95,8%	(77,1%)
Service charges - Waste Water Management	25 769	1 579	6,1%	(1 887)	(7,3%)	(307)	(1,2%)	5 367	43,8%	(135,2%)
Service charges - Waste Management	17 633	1 353	7,7%	(788)	(4,5%)	565	3,2%	3 693	44,0%	(121,3%)
Sale of Goods and Rendering of Services	265	108	40,6%	148	55,9%	256	96,5%	32	(45,8%)	367,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 632	17 759	27,5%	13 660	21,1%	31 419	48,6%	19 014	64,2%	(28,2%)
Interest earned from Current and Non Current Assets	3 489	3	,1%	565	16,2%	568	16,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 128	81	7,2%	2	,2%	83	7,4%	9	3,1%	(77,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 516	3	,1%	2	,1%	6	,2%	4	,2%	(33,3%)
<b>Non-Exchange Revenue</b>										
Property rates	52 071	6 405	12,3%	10 760	20,7%	17 166	33,0%	10 732	42,7%	,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 250	20	,9%	9	,4%	29	1,3%	18	1,2%	(60,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 309	-	-	742	,5%	742	,5%	84 820	57,9%	(99,1%)
Interest	12 000	1 958	16,3%	5 081	42,3%	7 040	58,7%	5 077	137,5%	,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>472 413</b>	<b>65 820</b>	<b>13,9%</b>	<b>73 117</b>	<b>15,5%</b>	<b>138 936</b>	<b>29,4%</b>	<b>66 395</b>	<b>22,8%</b>	<b>10,1%</b>
Employee related costs	148 056	32 922	22,2%	29 978	20,2%	62 900	42,5%	32 763	44,7%	(8,5%)
Remuneration of councillors	8 511	1 994	23,4%	1 994	23,4%	3 989	46,9%	2 252	54,8%	(11,4%)
Bulk purchases - electricity	93 026	242	,3%	435	,5%	677	,7%	1 525	4,5%	(71,5%)
Inventory consumed	102 964	20 467	19,9%	26 195	25,4%	46 662	45,3%	17 771	31,2%	47,4%
Debt impairment	28 520	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 939	-	-	-	-	-	-	-	-	-
Interest	5 000	-	-	-	-	-	-	-	-	-
Contracted services	34 137	7 571	22,2%	9 255	27,1%	16 826	49,3%	9 056	32,3%	2,2%
Transfers and subsidies	-	5	-	1 688	-	1 673	-	-	-	(100,0%)
Irrecoverable debts written off	3 577	-	-	0	-	0	-	1 117	33,0%	(100,0%)
Operational costs	12 683	2 618	20,6%	3 590	28,3%	6 208	48,9%	1 913	24,5%	87,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>119 485</b>	<b>13 522</b>	<b>-</b>	<b>(6 681)</b>	<b>-</b>	<b>6 841</b>	<b>-</b>	<b>130 433</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	76 281	-	-	35 590	46,7%	35 590	46,7%	23 133	30,7%	53,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>195 766</b>	<b>13 522</b>	<b>-</b>	<b>28 909</b>	<b>-</b>	<b>42 431</b>	<b>-</b>	<b>153 567</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>195 766</b>	<b>13 522</b>	<b>-</b>	<b>28 909</b>	<b>-</b>	<b>42 431</b>	<b>-</b>	<b>153 567</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>195 766</b>	<b>13 522</b>	<b>-</b>	<b>28 909</b>	<b>-</b>	<b>42 431</b>	<b>-</b>	<b>153 567</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>195 766</b>	<b>13 522</b>	<b>-</b>	<b>28 909</b>	<b>-</b>	<b>42 431</b>	<b>-</b>	<b>153 567</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>106 725</b>	<b>8 536</b>	<b>8,0%</b>	<b>31 135</b>	<b>29,2%</b>	<b>39 672</b>	<b>37,2%</b>	<b>18 057</b>	<b>22,8%</b>	<b>72,4%</b>
National Government	90 925	8 172	9,0%	30 933	34,0%	39 105	43,0%	15 394	23,3%	100,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>90 925</b>	<b>8 172</b>	<b>9,0%</b>	<b>30 933</b>	<b>34,0%</b>	<b>39 105</b>	<b>43,0%</b>	<b>15 394</b>	<b>23,3%</b>	<b>100,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 800	365	2,3%	202	1,3%	567	3,6%	2 662	20,4%	(92,4%)
<b>Capital Expenditure Functional</b>	<b>106 725</b>	<b>8 536</b>	<b>8,0%</b>	<b>31 135</b>	<b>29,2%</b>	<b>39 672</b>	<b>37,2%</b>	<b>18 057</b>	<b>22,8%</b>	<b>72,4%</b>
<b>Municipal governance and administration</b>	<b>600</b>	<b>365</b>	<b>60,8%</b>	<b>202</b>	<b>33,7%</b>	<b>567</b>	<b>94,5%</b>	<b>471</b>	<b>26,5%</b>	<b>(67,2%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	600	365	60,8%	202	33,7%	567	94,5%	416	24,9%	(51,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57</b>	<b>,4%</b>	<b>(100,0%)</b>
Community and Social Services	10 000	-	-	-	-	-	-	57	,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>3 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116</b>	<b>32,0%</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	-	-	-	-	-	-	116	32,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>93 125</b>	<b>8 172</b>	<b>8,8%</b>	<b>30 933</b>	<b>33,2%</b>	<b>39 105</b>	<b>42,0%</b>	<b>17 412</b>	<b>26,6%</b>	<b>77,7%</b>
Energy sources	15 000	-	-	4 253	28,4%	4 253	28,4%	348	3,1%	1 121,1%
Water Management	39 013	976	2,5%	25 478	65,3%	26 455	67,8%	3 164	25,0%	705,3%
Waste Water Management	39 112	7 195	18,4%	1 202	3,1%	8 398	21,5%	13 900	33,5%	(91,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<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>542 502</b>	<b>50 872</b>	<b>9,4%</b>	<b>74 017</b>	<b>13,6%</b>	<b>124 889</b>	<b>23,0%</b>	<b>201 851</b>	<b>44,4%</b>	<b>(63,3%)</b>
Property rates	31 242	5 827	18,6%	5 978	19,1%	11 804	37,8%	6 025	30,4%	(8,6%)
Service charges	199 436	40 898	20,5%	39 151	19,6%	80 049	40,1%	71 686	42,4%	(45,4%)

Other revenue	11 661	2 882	24,7%	4 626	39,7%	7 509	64,4%	(713)	32,9%	(748,5%)
Transfers and Subsidies - Operational	149 309	-	-	-	-	-	-	97 543	65,6%	(100,0%)
Transfers and Subsidies - Capital	76 281	-	-	22 427	29,4%	22 427	29,4%	26 603	35,3%	(15,7%)
Interest	74 672	1 263	1,7%	1 794	2,4%	3 057	4,1%	707	2,2%	153,7%
Dividends	-	3	-	41	-	43	-	-	-	(100,0%)
<b>Payments</b>	<b>(399 896)</b>	<b>(6 954)</b>	<b>1,7%</b>	<b>(2 175)</b>	<b>,5%</b>	<b>(9 129)</b>	<b>2,3%</b>	<b>7 653</b>	<b>1,2%</b>	<b>(128,4%)</b>
Suppliers and employees	(394 896)	(6 954)	1,8%	(2 175)	,6%	(9 129)	2,3%	7 653	1,2%	(128,4%)
Finance charges	(5 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>142 606</b>	<b>43 918</b>	<b>30,8%</b>	<b>71 842</b>	<b>50,4%</b>	<b>115 760</b>	<b>81,2%</b>	<b>209 505</b>	<b>168,5%</b>	<b>(65,7%)</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>(90 275)</b>	<b>(11 300)</b>	<b>12,5%</b>	<b>(11 717)</b>	<b>13,0%</b>	<b>(23 017)</b>	<b>25,5%</b>	<b>(24 726)</b>	<b>36,2%</b>	<b>(52,6%)</b>
Capital assets	(90 275)	(11 300)	12,5%	(11 717)	13,0%	(23 017)	25,5%	(24 726)	36,2%	(52,6%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(90 275)</b>	<b>(11 300)</b>	<b>12,5%</b>	<b>(11 717)</b>	<b>13,0%</b>	<b>(23 017)</b>	<b>25,5%</b>	<b>(24 726)</b>	<b>36,2%</b>	<b>(52,6%)</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>52 331</b>	<b>32 618</b>	<b>62,3%</b>	<b>60 125</b>	<b>114,9%</b>	<b>92 743</b>	<b>177,2%</b>	<b>184 778</b>	<b>383,3%</b>	<b>(67,6%)</b>
Cash/cash equivalents at the year begin:	32 000	30 915	96,6%	32 864	102,7%	30 915	96,6%	32 081	(188,5%)	2,4%
Cash/cash equivalents at the year end:	84 331	32 864	39,0%	92 989	110,3%	92 989	110,3%	216 859	240,1%	(57,1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	2 888	8%	4 728	1,3%	3 764	1,1%	344 970	96,8%	356 350	24,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 086	6,3%	4 713	4,9%	2 560	2,7%	83 068	86,1%	96 427	6,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 400	1,8%	2 603	1,4%	2 442	1,3%	178 861	95,5%	187 307	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 965	1,0%	1 849	,9%	2 112	1,1%	190 004	97,0%	195 931	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 359	1,0%	1 261	1,0%	1 422	1,1%	126 400	96,9%	130 443	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 059	1,6%	7 992	1,6%	9 234	1,8%	475 773	95,0%	501 059	33,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	-	5	-	9	,1%	9 479	99,8%	9 495	,6%	-	-	-	-
<b>Total By Income Source</b>	<b>23 761</b>	<b>1,6%</b>	<b>23 151</b>	<b>1,6%</b>	<b>21 545</b>	<b>1,5%</b>	<b>1 408 555</b>	<b>95,4%</b>	<b>1 477 011</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 116	1,8%	3 456	2,0%	3 233	1,8%	165 785	94,4%	175 590	11,9%	-	-	-	-
Commercial	6 383	5,6%	4 080	3,6%	2 166	1,9%	101 093	88,9%	113 721	7,7%	-	-	-	-
Households	14 262	1,2%	15 615	1,3%	16 146	1,4%	1 141 677	96,1%	1 187 700	80,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>23 761</b>	<b>1,6%</b>	<b>23 151</b>	<b>1,6%</b>	<b>21 545</b>	<b>1,5%</b>	<b>1 408 555</b>	<b>95,4%</b>	<b>1 477 011</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	-	-	500	2,3%	-	-	20 871	97,7%	21 371	3,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 527	,7%	30 138	5,7%	3 917	,7%	493 739	92,9%	531 322	96,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 527</b>	<b>,6%</b>	<b>30 638</b>	<b>5,5%</b>	<b>3 917</b>	<b>,7%</b>	<b>514 610</b>	<b>93,1%</b>	<b>552 693</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



Other revenue	285	158	59.7%	386	138.3%	524	198.0%	361	299.2%	1.3%
Transfers and Subsidies - Operational	153 269	184 867	120.6%	149 582	97.6%	334 449	218.2%	200 371	231.8%	(25.3%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	10 130	2 835	28.0%	7 477	73.8%	10 312	101.8%	10 552	156.4%	(29.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(163 803)</b>	<b>(18 505)</b>	<b>11.3%</b>	<b>(19 078)</b>	<b>11.6%</b>	<b>(37 583)</b>	<b>22.9%</b>	<b>(14 780)</b>	<b>(93.1%)</b>	<b>29.1%</b>
Suppliers and employees	(156 775)	(18 505)	11.8%	(19 078)	12.2%	(37 583)	24.0%	(14 780)	(96.3%)	29.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 028)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(139)</b>	<b>169 355</b>	<b>(121 788.3%)</b>	<b>138 346</b>	<b>(99 488.8%)</b>	<b>307 701</b>	<b>(221 277.1%)</b>	<b>196 503</b>	<b>(34 691.6%)</b>	<b>(29.6%)</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>(5 250)</b>									
Capital assets	(5 250)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(5 250)</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>(5 389)</b>	<b>169 355</b>	<b>(3 142.9%)</b>	<b>138 346</b>	<b>(2 567.4%)</b>	<b>307 701</b>	<b>(5 710.3%)</b>	<b>196 503</b>	<b>(3 729.7%)</b>	<b>(29.6%)</b>
Cash/cash equivalents at the year begin:	123 499	-	-	169 268	137.1%	-	-	329 243	8.5%	(48.6%)
Cash/cash equivalents at the year end:	118 111	169 268	143.3%	307 614	260.4%	307 614	260.4%	525 747	475.4%	(41.5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	4%	222	2.1%	72	7%	10 059	96.8%	10 395	100.0%	-	-	-	-
<b>Total By Income Source</b>	<b>42</b>	<b>4%</b>	<b>222</b>	<b>2.1%</b>	<b>72</b>	<b>7%</b>	<b>10 059</b>	<b>96.8%</b>	<b>10 395</b>	<b>100.0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	4%	222	2.1%	72	7%	10 059	96.8%	10 395	100.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>42</b>	<b>4%</b>	<b>222</b>	<b>2.1%</b>	<b>72</b>	<b>7%</b>	<b>10 059</b>	<b>96.8%</b>	<b>10 395</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	-	-	-	-	-	-	500	100.0%	500	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>							<b>500</b>	<b>100.0%</b>	<b>500</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR NORTHERN 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 Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>11 806 812</b>	<b>2 980 103</b>	<b>25,2%</b>	<b>2 445 075</b>	<b>20,7%</b>	<b>5 425 178</b>	<b>45,9%</b>	<b>2 463 519</b>	<b>49,6%</b>	<b>(,7%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	3 372 327	725 031	21,5%	685 630	20,3%	1 410 651	41,8%	607 862	43,8%	12,8%
Service charges - Water	1 018 904	176 076	17,3%	213 653	21,0%	389 728	38,2%	262 776	47,2%	(16,7%)
Service charges - Waste Water Management	466 816	106 346	22,8%	107 441	23,0%	213 788	45,8%	105 900	47,5%	1,5%
Service charges - Waste Management	385 060	88 725	23,0%	89 074	23,1%	177 799	46,2%	87 531	48,9%	1,8%
Sale of Goods and Rendering of Services	60 821	12 563	20,7%	9 332	15,3%	21 896	36,0%	11 146	43,5%	(16,3%)
Agency services	10 147	4 306	42,4%	1 864	18,4%	6 169	60,8%	1 438	41,8%	29,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	531 143	159 176	30,0%	161 166	30,3%	320 343	60,3%	131 570	54,5%	22,5%
Interest earned from Current and Non Current Assets	106 081	14 364	13,5%	14 893	14,0%	29 257	27,6%	20 373	46,6%	(26,9%)
Dividends	2	-	-	-	-	-	-	-	-	-
Rent on Land	2 838	199	7,0%	726	25,6%	925	32,6%	534	40,4%	35,9%
Rental from Fixed Assets	63 845	15 824	24,8%	15 012	23,5%	30 835	48,3%	14 054	37,7%	6,8%
Licence and permits	18 292	2 742	15,0%	2 823	15,4%	5 965	30,4%	2 821	36,0%	,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	144 683	8 421	5,8%	11 406	7,9%	19 827	13,7%	3 770	18,5%	202,6%
<b>Non-Exchange Revenue</b>										
Property rates	1 788 875	558 873	31,2%	357 776	20,0%	916 649	51,2%	325 087	53,1%	10,1%
Surcharges and Taxes	14 113	11	,1%	12	,1%	22	,2%	9	,1%	27,1%
Fines, penalties and forfeits	107 681	6 815	6,3%	280	,3%	7 095	6,6%	15 654	26,3%	(98,2%)
Licences or permits	13 513	4 263	31,5%	2 152	15,9%	6 414	47,5%	3 262	56,0%	(34,0%)
Transfer and subsidies - Operational	2 940 943	1 025 709	34,9%	695 474	23,6%	1 721 183	58,5%	802 047	60,4%	(13,3%)
Interest	244 900	60 705	24,8%	66 753	27,3%	127 458	52,0%	56 067	57,6%	19,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	75 002	9 193	12,3%	9 226	12,3%	18 419	24,6%	8 643	40,7%	6,7%
Gains on disposal of Assets	57 672	485	,8%	392	,7%	877	1,5%	2 840	13,9%	(86,2%)
Other Gains	383 155	276	,1%	-	-	276	,1%	133	,3%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>11 604 667</b>	<b>2 199 086</b>	<b>19,0%</b>	<b>2 300 889</b>	<b>19,8%</b>	<b>4 499 975</b>	<b>38,8%</b>	<b>2 209 945</b>	<b>39,8%</b>	<b>4,1%</b>
Employer related costs	3 936 538	814 131	20,7%	892 043	22,7%	1 706 174	43,3%	855 555	44,4%	4,3%
Remuneration of councillors	248 311	52 379	21,1%	54 854	22,1%	107 233	43,2%	58 396	47,4%	(6,1%)
Bulk purchases - electricity	2 755 214	626 535	22,7%	490 133	17,8%	1 116 668	40,5%	478 660	41,7%	2,4%
Inventory consumed	769 630	140 620	18,3%	162 772	21,1%	303 392	39,4%	177 995	37,7%	(8,6%)
Debt impairment	845 135	152 270	18,0%	118 733	14,0%	271 003	32,1%	93 077	26,9%	27,6%
Depreciation and amortisation	861 261	40 374	4,7%	47 446	5,5%	87 820	10,2%	78 457	17,5%	(39,5%)
Interest	174 042	17 874	10,3%	72 554	41,7%	90 429	52,0%	32 428	26,9%	123,7%
Contracted services	759 670	145 761	19,2%	189 528	24,9%	335 289	44,1%	167 789	45,3%	13,0%
Transfers and subsidies	27 047	2 163	8,0%	13 197	48,8%	15 360	56,8%	11 286	55,5%	16,9%
Irrecoverable debts written off	166 450	3 275	2,0%	4 178	2,5%	7 454	4,5%	2 972	9,4%	40,6%
Operational costs	952 065	188 211	19,8%	245 030	25,7%	433 241	45,5%	215 308	47,8%	13,8%
Losses on disposal of Assets	23 682	-	-	45	,2%	45	,2%	-	-	(100,0%)
Other Losses	85 623	15 492	18,1%	10 375	12,1%	25 867	30,2%	38 022	50,0%	(72,7%)
<b>Surplus/(Deficit)</b>	<b>202 145</b>	<b>781 017</b>	<b>-</b>	<b>144 186</b>	<b>-</b>	<b>925 203</b>	<b>-</b>	<b>253 574</b>	<b>-</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations)	1 684 140	250 194	14,9%	493 613	29,3%	743 807	44,2%	378 192	30,7%	30,5%
Transfers and subsidies - capital (in-kind)	112 125	-	-	-	-	-	-	111	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 998 410</b>	<b>1 031 211</b>	<b>-</b>	<b>637 799</b>	<b>-</b>	<b>1 669 010</b>	<b>-</b>	<b>631 876</b>	<b>-</b>	<b>-</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 998 410</b>	<b>1 031 211</b>	<b>-</b>	<b>637 799</b>	<b>-</b>	<b>1 669 010</b>	<b>-</b>	<b>631 876</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>1 998 410</b>	<b>1 031 211</b>	<b>-</b>	<b>637 799</b>	<b>-</b>	<b>1 669 010</b>	<b>-</b>	<b>631 876</b>	<b>-</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 998 410</b>	<b>1 031 211</b>	<b>-</b>	<b>637 799</b>	<b>-</b>	<b>1 669 010</b>	<b>-</b>	<b>631 876</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 Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>2 013 454</b>	<b>(34 504)</b>	<b>(1,7%)</b>	<b>491 758</b>	<b>24,4%</b>	<b>457 254</b>	<b>22,7%</b>	<b>503 140</b>	<b>39,2%</b>	<b>(2,3%)</b>
National Government	1 700 543	154 434	9,1%	456 282	26,8%	610 716	35,9%	457 126	41,2%	(,2%)
Provincial Government	46 015	-	-	-	-	-	-	7	(21,1%)	(100,0%)
District Municipality	0	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	1 199	-	3 686	-	4 885	-	6 091	-	(39,5%)
<b>Transfers recognised - capital</b>	<b>1 746 558</b>	<b>155 634</b>	<b>8,9%</b>	<b>459 967</b>	<b>26,3%</b>	<b>615 601</b>	<b>35,2%</b>	<b>463 224</b>	<b>41,5%</b>	<b>(,7%)</b>
Borrowing	35 150	-	-	849	2,4%	849	2,4%	-	24,3%	(100,0%)
Internally generated funds	231 747	(190 138)	(82,0%)	30 942	13,4%	(159 196)	(68,7%)	39 917	20,4%	(22,5%)
<b>Capital Expenditure Functional</b>	<b>2 060 918</b>	<b>(35 078)</b>	<b>(1,7%)</b>	<b>491 781</b>	<b>23,9%</b>	<b>456 703</b>	<b>22,2%</b>	<b>503 255</b>	<b>39,1%</b>	<b>(2,3%)</b>
<b>Municipal governance and administration</b>	<b>131 148</b>	<b>(199 278)</b>	<b>(151,9%)</b>	<b>16 428</b>	<b>12,5%</b>	<b>(182 850)</b>	<b>(139,4%)</b>	<b>29 745</b>	<b>25,6%</b>	<b>(44,8%)</b>
Executive and Council	30 261	(201 886)	(667,2%)	9 009	29,8%	(192 877)	(637,4%)	23 408	82,5%	(61,5%)
Finance and administration	100 383	2 608	2,6%	7 420	7,4%	10 027	10,0%	6 269	7,7%	18,4%
Internal audit	505	-	-	-	-	-	-	68	9,0%	(100,0%)
<b>Community and Public Safety</b>	<b>122 891</b>	<b>16 597</b>	<b>13,5%</b>	<b>17 260</b>	<b>14,0%</b>	<b>33 856</b>	<b>27,5%</b>	<b>10 122</b>	<b>4,5%</b>	<b>70,5%</b>
Community and Social Services	49 742	7 823	15,7%	2 947	5,9%	10 770	21,7%	1 909	(17,7%)	54,3%
Sport And Recreation	71 123	8 751	12,3%	13 954	19,6%	22 705	31,9%	8 102	20,6%	72,2%
Public Safety	2 010	22	1,1%	359	17,8%	381	19,0%	111	15,6%	224,2%
Housing	-	-	-	-	-	-	-	-	-	-
Health	16	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>183 777</b>	<b>20 246</b>	<b>11,0%</b>	<b>56 838</b>	<b>30,9%</b>	<b>77 084</b>	<b>41,9%</b>	<b>75 209</b>	<b>50,6%</b>	<b>(24,4%)</b>
Planning and Development	54 609	11 633	21,3%	13 212	24,2%	24 845	45,5%	13 563	32,4%	(2,6%)
Road Transport	128 868	8 613	6,7%	43 627	33,9%	52 240	40,5%	61 644	58,6%	(29,2%)
Environmental Protection	300	-	-	-	-	-	-	1	(16,5%)	(100,0%)
<b>Trading Services</b>	<b>1 619 653</b>	<b>125 726</b>	<b>7,8%</b>	<b>400 847</b>	<b>24,7%</b>	<b>526 573</b>	<b>32,5%</b>	<b>387 934</b>	<b>40,3%</b>	<b>3,3%</b>
Energy sources	260 666	1 702	,7%	45 973	17,6%	47 675	18,3%	27 893	31,8%	64,8%
Water Management	1 064 048	86 308	8,1%	311 496	29,3%	397 804	37,4%	299 234	41,7%	4,1%
Waste Water Management	292 990	38 081	13,0%	42 178	14,4%	80 259	27,4%	60 741	39,4%	(30,6%)
Waste Management	1 950	(365)	(18,7%)	1 200	61,5%	835	42,8%	66	86,8%	1 727,0%
<b>Other</b>	<b>3 448</b>	<b>1 631</b>	<b>47,3%</b>	<b>408</b>	<b>11,8%</b>	<b>2 039</b>	<b>59,1%</b>	<b>246</b>	<b>16,4%</b>	<b>66,0%</b>

**Part 3: Cash Receipts and Payments**

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>13 206 450</b>	<b>3 274 951</b>	<b>24,8%</b>	<b>2 976 731</b>	<b>22,5%</b>	<b>6 251 682</b>	<b>47,3%</b>	<b>4 442 739</b>	<b>84,5%</b>	<b>(33,0%)</b>
Property rates	1 464 944	294 542	20,1%	238 817	16,3%	533 359	36,4%	449 966	60,1%	(46,9%)
Service charges	4 798 016	815 047	17,0%	862 130	18,0%	1 677 177	35,0%	2 052 810	87,1%	(58,0

