EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**10 953 569**	**10 923 507**	**3 064 923**	**28.0%**	**2 848 809**	**26.0%**	**2 690 983**	**24.6%**	**8 604 714**	**78.8%**	**2 615 269**	**77.6%**	**2.9%**
Exchange Revenue													
Service charges - Electricity	3 197 096	3 162 327	886 134	27.7%	791 096	24.7%	771 350	24.4%	2 448 581	77.4%	612 520	77.8%	25.9%
Service charges - Water	1 000 901	996 670	218 597	21.8%	277 835	27.8%	245 296	24.6%	741 729	74.4%	192 913	69.8%	27.2%
Service charges - Waste Water Management	632 342	614 842	160 103	25.3%	146 552	23.2%	138 424	22.5%	445 078	72.4%	137 502	70.9%	.7%
Service charges - Waste Management	561 494	561 494	118 313	21.1%	121 324	21.6%	121 221	21.6%	360 858	64.3%	119 630	66.8%	1.3%
Sale of Goods and Rendering of Services	159 693	133 271	31 009	19.4%	32 159	20.1%	30 285	22.7%	93 453	70.1%	30 396	60.2%	(.4%)
Agency services	29 389	29 389	8 651	29.4%	9 212	31.3%	7 558	25.7%	25 421	86.5%	(3 084)	55.7%	(345.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	231 858	281 578	99 429	42.9%	114 460	49.4%	139 883	49.7%	353 772	125.6%	87 982	120.5%	59.0%
Interest earned from Current and Non Current Assets	71 134	71 134	14 560	20.5%	11 486	16.1%	12 992	18.3%	39 037	54.9%	17 191	71.0%	(24.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	25 306	25 306	9 321	36.8%	9 916	39.2%	6 975	27.6%	26 211	103.6%	7 810	108.1%	(10.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	92 056	63 931	9 162	10.0%	10 447	11.3%	10 826	16.9%	30 436	47.6%	13 090	63.1%	(17.3%)
Non-Exchange Revenue													
Property rates	2 328 401	2 328 401	661 317	28.4%	511 978	22.0%	505 384	21.7%	1 678 678	72.1%	500 805	73.1%	.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 108	10 108	2 127	21.0%	2 638	26.1%	2 278	22.5%	7 042	69.7%	2 060	98.4%	10.6%
Licences or permits	14 625	12 953	3 306	22.6%	4 041	27.6%	4 113	31.8%	11 460	88.5%	3 936	89.9%	4.5%
Transfer and subsidies - Operational	1 801 124	1 771 062	558 938	31.0%	522 009	29.0%	410 163	23.2%	1 491 110	84.2%	359 486	77.0%	14.1%
Interest Receivables	-	6 500	1 998	-	2 198	-	2 423	37.3%	6 620	101.8%	1 577	-	53.7%
Fuel Levy	798 042	798 042	266 014	33.3%	266 014	33.3%	266 014	33.3%	798 042	100.0%	518 088	100.0%	(48.7%)
Operational Revenue	-	56 500	15 943	-	15 444	-	15 759	27.9%	47 146	83.4%	13 276	-	18.7%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	40	-	40	-	92	-	(56.4%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**10 949 607**	**10 919 546**	**2 986 756**	**27.3%**	**2 974 047**	**27.2%**	**2 752 320**	**25.2%**	**8 713 124**	**79.8%**	**2 745 137**	**82.0%**	**.3%**
Employee related costs	2 932 056	2 899 791	708 833	24.2%	735 414	25.1%	695 685	24.0%	2 139 932	73.8%	681 073	77.3%	2.1%
Remuneration of councillors	81 578	81 578	17 743	21.7%	18 519	22.7%	18 037	22.1%	54 298	66.6%	17 746	70.2%	1.6%
Bulk purchases - electricity	3 193 457	3 065 657	980 458	30.7%	707 158	22.1%	608 869	19.9%	2 296 485	74.9%	534 956	74.2%	13.8%
Inventory consumed	289 608	294 229	73 872	25.5%	80 652	27.8%	85 038	28.9%	239 562	81.4%	68 762	77.2%	23.7%
Debt impairment	1 891 898	1 891 898	472 894	25.0%	472 138	25.0%	472 138	25.0%	1 417 169	74.9%	429 614	70.4%	9.9%
Depreciation, Amortisation and Impairment	595 663	599 663	394 807	66.3%	383 091	64.3%	469 217	78.2%	1 247 116	208.0%	521 544	257.7%	(10.0%)
Interest,Dividends and Rent on Land	6 551	21 551	1 950	29.8%	1 623	24.8%	1 588	7.4%	5 161	23.9%	2 213	78.5%	(28.3%)
Contracted services	1 165 425	1 153 463	135 730	11.6%	304 144	26.1%	190 746	16.5%	630 620	54.7%	267 812	49.3%	(28.8%)
Transfers and subsidies	117 729	129 479	32 242	27.4%	19 230	16.3%	32 996	25.5%	84 467	65.2%	21 697	60.0%	52.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	554 270	660 865	136 305	24.6%	219 675	39.6%	145 866	22.1%	501 845	75.9%	174 675	80.2%	(16.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	121 371	121 371	31 923	26.3%	32 403	26.7%	32 142	26.5%	96 468	79.5%	25 046	64.0%	28.3%
Surplus/(Deficit)	**3 961**	**3 961**	**78 167**		**(125 238)**		**(61 338)**		**(108 409)**		**(129 868)**		
Transfers and subsidies - capital (monetary allocations)	808 900	1 101 895	20 283	2.5%	311 289	38.5%	165 869	15.1%	497 441	45.1%	191 629	36.9%	(13.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**389 032**		**61 761**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**389 032**		**61 761**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**389 032**		**61 761**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	1 993	1 993	16 522	829.0%	16 522	829.0%	-	-	33 043	1 657.9%	-	1 926.1%	-
Surplus/(Deficit) for the year	**814 855**	**1 107 850**	**114 972**		**202 572**		**104 531**		**422 075**		**61 761**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**1 159 709**	**1 549 220**	**118 910**	**10.3%**	**374 188**	**32.3%**	**167 069**	**10.8%**	**660 167**	**42.6%**	**197 304**	**42.3%**	**(15.3%)**
National Government	808 685	1 099 639	71 831	8.9%	216 207	26.7%	139 378	12.7%	427 415	38.9%	115 975	40.0%	20.2%
Provincial Government	115	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	3 156	-	-	-	-	1 091	34.6%	1 091	34.6%	-	-	(100.0%)
Transfers recognised - capital	**808 800**	**1 102 795**	**71 831**	**8.9%**	**216 207**	**26.7%**	**140 469**	**12.7%**	**428 506**	**38.9%**	**115 975**	**40.0%**	**21.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	350 908	446 425	47 079	13.4%	157 982	45.0%	26 600	6.0%	231 662	51.9%	81 329	46.5%	(67.3%)
Capital Expenditure Functional	**1 159 709**	**1 549 220**	**118 910**	**10.3%**	**374 188**	**32.3%**	**167 069**	**10.8%**	**660 167**	**42.6%**	**197 304**	**42.3%**	**(15.3%)**
Municipal governance and administration	**91 138**	**167 741**	**11 845**	**13.0%**	**90 499**	**99.3%**	**(5 512)**	**(3.3%)**	**96 831**	**57.7%**	**9 833**	**38.4%**	**(156.1%)**
Executive and Council	6 250	26 850	13	.2%	18	.3%	6 727	25.1%	6 758	25.2%	1 869	35.4%	260.0%
Finance and administration	84 888	139 391	11 832	13.9%	90 481	106.6%	(12 239)	(8.8%)	90 074	64.6%	7 964	39.1%	(253.7%)
Internal audit	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**312 504**	**341 319**	**39 780**	**12.7%**	**67 594**	**21.6%**	**36 899**	**10.8%**	**144 273**	**42.3%**	**37 304**	**42.5%**	**(1.1%)**
Community and Social Services	45 915	51 265	3 082	6.7%	1 087	2.4%	2 745	5.4%	6 914	13.5%	919	46.5%	198.7%
Sport And Recreation	36 582	48 371	795	2.2%	3 496	9.6%	5 707	11.8%	9 997	20.7%	5 668	32.2%	.7%
Public Safety	41 700	37 305	4 389	10.5%	4 473	10.7%	6 467	17.3%	15 329	41.1%	2 241	13.1%	188.6%
Housing	182 007	189 918	30 769	16.9%	55 662	30.6%	21 981	11.6%	108 412	57.1%	27 974	50.5%	(21.4%)
Health	6 300	14 461	745	11.8%	2 877	45.7%	-	-	3 622	25.0%	502	34.8%	(100.0%)
Economic and Environmental Services	**112 870**	**322 667**	**9 006**	**8.0%**	**61 830**	**54.8%**	**54 700**	**17.0%**	**125 536**	**38.9%**	**38 932**	**38.9%**	**40.5%**
Planning and Development	38 562	45 443	3 961	10.3%	16 163	41.9%	8 265	18.2%	28 390	62.5%	13 861	46.2%	(40.4%)
Road Transport	74 309	277 225	5 044	6.8%	45 667	61.5%	46 435	16.7%	97 146	35.0%	25 071	37.1%	85.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**583 729**	**668 025**	**57 155**	**9.8%**	**145 412**	**24.9%**	**77 825**	**11.7%**	**280 392**	**42.0%**	**106 578**	**46.3%**	**(27.0%)**
Energy sources	186 195	212 647	23 669	12.7%	55 661	29.9%	40 612	19.1%	119 942	56.4%	59 694	59.1%	(32.0%)
Water Management	161 031	190 119	18 599	11.5%	72 960	45.3%	23 498	12.4%	115 057	60.5%	32 283	32.8%	(27.2%)
Waste Water Management	133 909	185 426	10 591	7.9%	5 974	4.5%	10 774	5.8%	27 339	14.7%	12 644	45.5%	(14.8%)
Waste Management	102 594	79 834	4 297	4.2%	10 816	10.5%	2 941	3.7%	18 055	22.6%	1 957	39.2%	50.3%
Other	**59 467**	**49 467**	**1 124**	**1.9%**	**8 854**	**14.9%**	**3 156**	**6.4%**	**13 134**	**26.6%**	**4 657**	**33.1%**	**(32.2%)**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**9 918 175**	**10 068 998**	**3 933 823**	**39.7%**	**4 222 266**	**42.6%**	**3 827 130**	**38.0%**	**11 983 219**	**119.0%**	**3 962 243**	**119.6%**	**(3.4%)**
Property rates	1 769 585	1 769 585	472 797	26.7%	399 949	22.6%	390 006	22.0%	1 262 752	71.4%	379 974	66.6%	2.6%

Service charges	4 097 793	4 054 853	1 058 777	25.8%	1 114 649	27.2%	1 083 688	26.7%	3 257 115	80.3%	975 226	75.4%	11.1%
Other revenue	1 243 438	1 344 064	1 550 976	124.7%	1 940 125	156.0%	1 673 567	124.5%	5 164 667	384.3%	1 918 461	526.0%	(12.8%)
Transfers and Subsidies - Operational	1 741 520	1 710 437	636 034	36.5%	443 459	25.5%	352 285	20.6%	1 431 778	83.7%	374 077	78.2%	(5.8%)
Transfers and Subsidies - Capital	808 685	904 925	188 954	23.4%	294 608	36.4%	298 801	33.0%	782 363	86.5%	283 362	97.7%	5.4%
Interest	257 153	285 133	26 285	10.2%	29 475	11.5%	28 783	10.1%	84 544	29.7%	31 142	36.7%	(7.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 692 448)**	**(15 105 352)**	**(2 532 053)**	**29.1%**	**(3 946 221)**	**45.4%**	**(3 138 070)**	**20.8%**	**(9 616 344)**	**63.7%**	**(2 312 517)**	**82.9%**	**35.7%**
Suppliers and employees	(8 599 507)	(14 891 422)	(2 501 368)	29.1%	(3 921 613)	45.6%	(3 071 375)	20.6%	(9 494 356)	63.8%	(2 291 333)	83.3%	34.0%
Finance charges	(6 551)	(21 551)	(3 878)	59.2%	-	-	(3 211)	14.9%	(7 089)	32.9%	(4 475)	68.9%	(28.3%)
Transfers and Subsidies	(86 389)	(192 379)	(26 807)	31.0%	(24 608)	28.5%	(63 484)	33.0%	(114 899)	59.7%	(16 708)	56.8%	280.0%
Net Cash from/(used) Operating Activities	**1 225 726**	**(5 036 355)**	**1 401 770**	**114.4%**	**276 044**	**22.5%**	**689 060**	**(13.7%)**	**2 366 875**	**(47.0%)**	**1 649 726**	**296.5%**	**(58.2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**(8 072)**	**-**	**40**	**-**	**(8 032)**	**-**	**92**	**-**	**(56.4%)**
Proceeds on disposal of PPE	-	-	-	-	(8 072)	-	40	-	(8 032)	-	92	-	(56.4%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 159 709)**	**(1 549 220)**	**(118 910)**	**10.3%**	**(374 188)**	**32.3%**	**(167 069)**	**10.8%**	**(660 167)**	**42.6%**	**(197 304)**	**42.3%**	**(15.3%)**
Capital assets	(1 159 709)	(1 549 220)	(118 910)	10.3%	(374 188)	32.3%	(167 069)	10.8%	(660 167)	42.6%	(197 304)	42.3%	(15.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 159 709)**	**(1 549 220)**	**(118 910)**	**10.3%**	**(382 260)**	**33.0%**	**(167 029)**	**10.8%**	**(668 199)**	**43.1%**	**(197 212)**	**41.0%**	**(15.3%)**
Cash Flow from Financing Activities													
Receipts	**3 340**	**3 340**	**1 559**	**46.7%**	**397**	**11.9%**	**528**	**15.8%**	**2 484**	**74.4%**	**875**	**(73.8%)**	**(39.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 340	3 340	1 559	46.7%	397	11.9%	528	15.8%	2 484	74.4%	875	(73.8%)	(39.7%)
Payments	**(25 086)**	**(25 086)**	**(15 318)**	**61.1%**	**-**	**-**	**(9 768)**	**38.9%**	**(25 086)**	**100.0%**	**(14 720)**	**100.0%**	**(33.6%)**
Repayment of borrowing	(25 086)	(25 086)	(15 318)	61.1%	-	-	(9 768)	38.9%	(25 086)	100.0%	(14 720)	100.0%	(33.6%)
Net Cash from/(used) Financing Activities	**(21 746)**	**(21 746)**	**(13 759)**	**63.3%**	**397**	**(1.8%)**	**(9 241)**	**42.5%**	**(22 602)**	**103.9%**	**(13 845)**	**122.3%**	**(33.3%)**
Net Increase/(Decrease) in cash held	**44 272**	**(6 607 321)**	**1 269 102**	**2 866.6%**	**(105 819)**	**(239.0%)**	**512 790**	**(7.8%)**	**1 676 073**	**(25.4%)**	**1 438 669**	**2 649.1%**	**(64.4%)**
Cash/cash equivalents at the year begin:	856 795	731 029	729 682	85.2%	2 000 130	233.4%	1 894 311	259.1%	729 682	99.8%	3 436 240	98.2%	(44.9%)
Cash/cash equivalents at the year end:	**901 066**	**(5 876 292)**	**2 000 130**	**222.0%**	**1 894 311**	**210.2%**	**2 407 102**	**(41.0%)**	**2 407 102**	**(41.0%)**	**4 874 974**	**555.4%**	**(50.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	116 991	4.4%	77 727	2.9%	55 671	2.1%	2 402 892	90.6%	2 653 280	26.5%	262 097	9.9%	177 906	6.7%
Trade and Other Receivables from Exchange Transactions - Electricity	254 211	17.2%	90 019	6.1%	62 839	4.3%	1 071 089	72.5%	1 478 159	14.8%	60 775	4.1%	517 357	35.0%
Receivables from Non-exchange Transactions - Property Rates	166 064	8.1%	75 811	3.7%	63 296	3.1%	1 748 971	85.1%	2 054 141	20.5%	80 021	3.9%	464 614	22.6%
Receivables from Exchange Transactions - Waste Water Management	55 384	6.5%	30 200	3.5%	25 850	3.0%	743 963	87.0%	855 398	8.6%	107 858	12.6%	120 658	14.1%
Receivables from Exchange Transactions - Waste Management	44 333	4.1%	28 400	2.6%	26 394	2.4%	994 781	90.9%	1 093 908	10.9%	108 737	9.9%	107 139	9.8%
Receivables from Exchange Transactions - Property Rental Debtors	258	1.9%	251	1.9%	252	1.9%	12 768	94.4%	13 529	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	49 479	3.3%	48 660	3.2%	48 436	3.2%	1 351 433	90.2%	1 498 008	15.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	12 747	-	-	-
Other	15 552	4.4%	9 403	2.6%	8 141	2.3%	322 711	90.7%	355 808	3.6%	93 178	26.2%	29 306	8.2%
Total By Income Source	**702 272**	**7.0%**	**360 472**	**3.6%**	**290 879**	**2.9%**	**8 648 608**	**86.5%**	**10 002 231**	**100.0%**	**725 413**	**7.3%**	**1 416 980**	**14.2%**
Debtors Age Analysis By Customer Group														
Organs of State	32 543	16.1%	22 487	11.1%	16 180	8.0%	131 551	64.9%	202 761	2.0%	-	-	-	-
Commercial	296 204	16.5%	91 531	5.1%	67 607	3.8%	1 344 248	74.7%	1 799 589	18.0%	-	-	-	-
Households	373 525	4.7%	246 454	3.1%	207 093	2.6%	7 172 810	89.7%	7 999 881	80.0%	725 413	9.1%	1 416 980	17.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**702 272**	**7.0%**	**360 472**	**3.6%**	**290 879**	**2.9%**	**8 648 608**	**86.5%**	**10 002 231**	**100.0%**	**725 413**	**7.3%**	**1 416 980**	**14.2%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	235 657	100.0%	-	-	-	-	-	-	235 657	20.1%
Bulk Water	31 032	100.0%	-	-	-	-	-	-	31 032	2.6%
PAYE deductions	37 705	100.0%	-	-	-	-	-	-	37 705	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 312	100.0%	-	-	-	-	-	-	39 312	3.4%
Loan repayments	12 979	100.0%	-	-	-	-	-	-	12 979	1.1%
Trade Creditors	281 526	85.7%	46 790	14.3%	-	-	-	-	328 316	28.0%
Auditor-General	40	100.0%	-	-	-	-	-	-	40	-
Other	488 055	100.0%	-	-	-	-	-	-	488 055	41.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 126 307**	**96.0%**	**46 790**	**4.0%**	**-**	**-**	**-**	**-**	**1 173 096**	**100.0%**

Contact Details

Municipal Manager	Mr Mxolisi Yawa	043 705 1901
Chief Financial Officer	Mr Siyabulela Peter	043 705 1887

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**19 555 749**	**19 124 493**	**7 018 760**	**35.9%**	**-**	**-**	**-**	**-**	**7 018 760**	**36.7%**	**3 462 823**	**78.0%**	**(100.0%)**
Exchange Revenue													
Service charges - Electricity	6 464 349	6 447 444	1 993 656	30.8%	-	-	-	-	1 993 656	30.9%	1 194 925	74.1%	(100.0%)
Service charges - Water	2 983 123	2 839 121	389 732	13.1%	-	-	-	-	389 732	13.7%	586 340	68.3%	(100.0%)
Service charges - Waste Water Management	817 519	915 298	142 140	17.4%	-	-	-	-	142 140	15.5%	226 429	69.9%	(100.0%)
Service charges - Waste Management	348 080	365 994	56 016	16.1%	-	-	-	-	56 016	15.3%	77 367	73.4%	(100.0%)
Sale of Goods and Rendering of Services	114 371	126 911	19 985	17.5%	-	-	-	-	19 985	15.7%	20 709	62.0%	(100.0%)
Agency services	4 255	4 255	687	16.1%	-	-	-	-	687	16.1%	1 004	72.8%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 106 615	1 106 615	269 915	24.4%	-	-	-	-	269 915	24.4%	354 584	98.5%	(100.0%)
Interest earned from Current and Non Current Assets	291 739	285 809	22 235	7.6%	-	-	-	-	22 235	7.8%	55 400	47.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	42 603	43 286	7 535	17.7%	-	-	-	-	7 535	17.4%	9 147	75.1%	(100.0%)
Licences or permits	21 319	22 365	3 867	18.1%	-	-	-	-	3 867	17.3%	5 003	80.9%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	29 273	27 793	7 677	26.2%	-	-	-	-	7 677	27.6%	14 258	76.8%	(100.0%)
Non-Exchange Revenue													
Property rates	3 299 358	3 328 813	3 394 110	102.9%	-	-	-	-	3 394 110	102.0%	(40 372)	98.8%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	67 973	134 530	12 094	17.8%	-	-	-	-	12 094	9.0%	8 388	38.7%	(100.0%)
Licences or permits	1	1	-	-	-	-	-	-	-	-	-	33.7%	-
Transfer and subsidies - Operational	2 944 497	2 453 205	699 111	23.7%	-	-	-	-	699 111	28.5%	928 384	90.8%	(100.0%)
Interest Receivables	158 695	158 695	-	-	-	-	-	-	-	-	21 257	14.3%	(100.0%)
Fuel Levy	861 978	861 978	-	-	-	-	-	-	-	-	-	33.3%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	2 379	-	-	-	-	-	-	-	-	-	100.0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**19 524 988**	**19 104 051**	**2 423 189**	**12.4%**	**-**	**-**	**-**	**-**	**2 423 189**	**12.7%**	**3 555 693**	**57.1%**	**(100.0%)**
Employee related costs	4 886 977	4 480 203	662 441	13.6%	-	-	-	-	662 441	14.8%	973 689	64.9%	(100.0%)
Remuneration of councillors	98 334	97 870	13 874	14.1%	-	-	-	-	13 874	14.2%	21 106	68.8%	(100.0%)
Bulk purchases - electricity	7 277 226	7 277 226	1 346 390	18.5%	-	-	-	-	1 346 390	18.5%	1 329 371	74.2%	(100.0%)
Inventory consumed	510 815	343 286	47 692	9.3%	-	-	-	-	47 692	13.9%	60 747	55.2%	(100.0%)
Debt impairment	1 946 427	1 818 084	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 051 415	1 048 303	-	-	-	-	-	-	-	-	574 404	56.4%	(100.0%)
Interest,Dividends and Rent on Land	72 173	88 760	31 667	43.9%	-	-	-	-	31 667	35.7%	37 809	57.0%	(100.0%)
Contracted services	1 659 963	1 796 939	112 839	6.8%	-	-	-	-	112 839	6.3%	222 472	39.5%	(100.0%)
Transfers and subsidies	94 962	212 930	36 841	38.8%	-	-	-	-	36 841	17.3%	66 167	160.9%	(100.0%)
Irrecoverable debts written off	726 946	674 944	47 078	6.5%	-	-	-	-	47 078	7.0%	121 155	47.7%	(100.0%)
Operational Cost and Other Cost	813 829	879 583	124 369	15.3%	-	-	-	-	124 369	14.1%	146 928	55.1%	(100.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	1 845	-	(100.0%)
Other Losses	385 921	385 921	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 761**	**20 442**	**4 595 571**		**-**		**-**		**4 595 571**		**(92 870)**		
Transfers and subsidies - capital (monetary allocations)	1 366 561	1 431 944	-	-	-	-	-	-	-	-	12 952	1.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**4 595 571**		**(79 918)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**4 595 571**		**(79 918)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**4 595 571**		**(79 918)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	8 159	8 159	372	4.6%	-	-	-	-	372	4.6%	1 148	39.7%	(100.0%)
Surplus/(Deficit) for the year	**1 405 481**	**1 460 546**	**4 595 942**		**-**		**-**		**4 595 942**		**(78 770)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**2 091 286**	**2 115 186**	**84 255**	**4.0%**	**-**	**-**	**-**	**-**	**84 255**	**4.0%**	**223 198**	**34.8%**	**(100.0%)**
National Government	1 325 029	1 367 640	55 416	4.2%	-	-	-	-	55 416	4.1%	154 023	36.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	43 000	53 500	4 827	11.2%	-	-	-	-	4 827	9.0%	(4 175)	30.4%	(100.0%)
Transfers recognised - capital	**1 368 029**	**1 421 140**	**60 243**	**4.4%**	**-**	**-**	**-**	**-**	**60 243**	**4.2%**	**149 847**	**36.0%**	**(100.0%)**
Borrowing	60 500	60 500	-	-	-	-	-	-	-	-	8 767	24.1%	(100.0%)
Internally generated funds	662 757	633 547	24 012	3.6%	-	-	-	-	24 012	3.8%	64 584	33.2%	(100.0%)
Capital Expenditure Functional	**2 150 128**	**2 115 186**	**84 255**	**3.9%**	**-**	**-**	**-**	**-**	**84 255**	**4.0%**	**219 641**	**32.4%**	**(100.0%)**
Municipal governance and administration	**270 443**	**218 716**	**2 423**	**.9%**	**-**	**-**	**-**	**-**	**2 423**	**1.1%**	**18 682**	**24.9%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	270 443	218 716	2 423	.9%	-	-	-	-	2 423	1.1%	18 682	24.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**199 467**	**181 579**	**590**	**.3%**	**-**	**-**	**-**	**-**	**590**	**.3%**	**12 414**	**46.5%**	**(100.0%)**
Community and Social Services	73 580	42 273	500	.7%	-	-	-	-	500	1.2%	4 364	33.6%	(100.0%)
Sport And Recreation	77 340	89 430	-	-	-	-	-	-	-	-	3 911	58.9%	(100.0%)
Public Safety	46 647	47 976	90	.2%	-	-	-	-	90	.2%	3 940	47.9%	(100.0%)
Housing	600	600	-	-	-	-	-	-	-	-	-	-	-
Health	1 300	1 300	-	-	-	-	-	-	-	-	199	5.8%	(100.0%)
Economic and Environmental Services	**549 435**	**488 630**	**38 069**	**6.9%**	**-**	**-**	**-**	**-**	**38 069**	**7.8%**	**51 189**	**38.0%**	**(100.0%)**
Planning and Development	58 842	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	489 593	487 880	38 069	7.8%	-	-	-	-	38 069	7.8%	51 189	42.3%	(100.0%)
Environmental Protection	1 000	750	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 122 783**	**1 222 761**	**43 173**	**3.8%**	**-**	**-**	**-**	**-**	**43 173**	**3.5%**	**137 356**	**29.3%**	**(100.0%)**
Energy sources	205 123	272 519	16 959	8.3%	-	-	-	-	16 959	6.2%	16 187	45.0%	(100.0%)
Water Management	554 787	563 330	18 660	3.4%	-	-	-	-	18 660	3.3%	76 473	26.9%	(100.0%)
Waste Water Management	324 873	314 642	7 555	2.3%	-	-	-	-	7 555	2.4%	29 789	18.3%	(100.0%)
Waste Management	38 000	72 270	-	-	-	-	-	-	-	-	14 907	72.5%	(100.0%)
Other	**8 000**	**3 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**14 417 914**	**14 420 159**	**321 327**	**2.2%**	**-**	**-**	**-**	**-**	**321 327**	**2.2%**	**1 085 632**	**5.6%**	**(100.0%)**
Property rates	146 923	148 210	321 178	218.6%	-	-	-	-	321 178	216.7%	1 083 668	29.6%	(100.0%)

Service charges	11 177 045	11 177 045	-	-	-	-	-	-	-	-	-	1.9%	-
Other revenue	670 041	670 738	-	-	-	-	-	-	-	-	1 964	.1%	(100.0%)
Transfers and Subsidies - Operational	2 330 627	2 330 882	149	-	-	-	-	-	149	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	93 279	93 284	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 544 867)**	**(14 544 867)**	**(365 975)**	**2.5%**	**-**	**-**	**-**	**-**	**(365 975)**	**2.5%**	**64 233**	**1.7%**	**(100.0%)**
Suppliers and employees	(14 544 867)	(14 544 867)	(365 975)	2.5%	-	-	-	-	(365 975)	2.5%	64 233	1.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(126 953)**	**(124 708)**	**(44 648)**	**35.2%**	**-**	**-**	**-**	**-**	**(44 648)**	**35.8%**	**1 149 865**	**26.5%**	**(100.0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**135 532**	**(117.2%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	135 532	(117.2%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**135 532**	**(117.2%)**	**(100.0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(126 953)**	**(124 708)**	**(44 648)**	**35.2%**	**-**	**-**	**-**	**-**	**(44 648)**	**35.8%**	**1 285 397**	**33.2%**	**(100.0%)**
Cash/cash equivalents at the year begin:	4 515 032	4 515 032	3 848 318	85.2%	3 851 627	85.3%	3 851 627	85.3%	3 848 318	85.2%	3 965 469	-	(2.9%)
Cash/cash equivalents at the year end:	**4 388 079**	**4 390 323**	**3 851 627**	**87.8%**	**3 851 627**	**87.8%**	**3 851 627**	**87.7%**	**3 851 627**	**87.7%**	**5 250 866**	**76.0%**	**(26.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	531 359	4.3%	427 771	3.5%	332 526	2.7%	10 927 839	89.4%	12 219 495	48.1%	136 264	1.1%	95 703 105	783.2%
Trade and Other Receivables from Exchange Transactions - Electricity	457 539	32.0%	103 751	7.3%	60 665	4.2%	807 747	56.5%	1 429 701	5.6%	3 320	.2%	8 150 702	570.1%
Receivables from Non-exchange Transactions - Property Rates	951 092	29.2%	65 273	2.0%	143 736	4.4%	2 099 326	64.4%	3 259 427	12.8%	32 439	1.0%	2 661 839	81.7%
Receivables from Exchange Transactions - Waste Water Management	116 494	6.1%	69 902	3.7%	60 701	3.2%	1 667 684	87.1%	1 914 781	7.5%	33 438	1.7%	15 334 930	800.9%
Receivables from Exchange Transactions - Waste Management	50 664	5.5%	24 952	2.7%	21 595	2.4%	818 916	89.4%	916 127	3.6%	18 275	2.0%	8 163 800	891.1%
Receivables from Exchange Transactions - Property Rental Debtors	2 560	3.8%	1 294	1.9%	2 060	3.0%	61 946	91.3%	67 860	.3%	-	-	691 666	1 019.3%
Interest on Arrear Debtor Accounts	154 956	3.1%	146 028	2.9%	164 233	3.2%	4 603 527	90.8%	5 068 744	20.0%	38 514	.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 215	3.2%	6 976	1.4%	9 441	1.9%	469 583	93.5%	502 215	2.0%	6 314	1.3%	-	-
Total By Income Source	**2 280 879**	**9.0%**	**845 947**	**3.3%**	**794 957**	**3.1%**	**21 456 569**	**84.5%**	**25 378 351**	**100.0%**	**268 564**	**1.1%**	**130 706 043**	**515.0%**
Debtors Age Analysis By Customer Group														
Organs of State	42 370	12.6%	14 146	4.2%	13 913	4.1%	266 979	79.1%	337 409	1.3%	-	-	-	-
Commercial	952 405	26.1%	152 108	4.2%	194 677	5.3%	2 351 003	64.4%	3 650 193	14.4%	-	-	-	-
Households	1 286 103	6.0%	679 692	3.2%	586 367	2.7%	18 838 586	88.1%	21 390 749	84.3%	268 564	1.3%	130 706 043	611.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 280 879**	**9.0%**	**845 947**	**3.3%**	**794 957**	**3.1%**	**21 456 569**	**84.5%**	**25 378 351**	**100.0%**	**268 564**	**1.1%**	**130 706 043**	**515.0%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	481 066	100.0%	481 066	31.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67 323	26.8%	277	.1%	56 777	22.6%	127 037	50.5%	251 414	16.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	790 370	100.0%	790 370	51.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**67 323**	**4.4%**	**277**	**-**	**56 777**	**3.7%**	**1 398 473**	**91.8%**	**1 522 851**	**100.0%**

Contact Details

Municipal Manager	Mr Lonwabo Ngoqo (Acting)	041 506 3208
Chief Financial Officer	Mr Jackson Ngcelwane	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**619 287**	**590 616**	**212 247**	**34.3%**	**92 952**	**15.0%**	**143 342**	**24.3%**	**448 541**	**75.9%**	**116 443**	**80.2%**	**23.1%**
Exchange Revenue													
Service charges - Electricity	148 720	148 720	35 733	24.0%	21 275	14.3%	60 548	40.7%	117 557	79.0%	46 102	85.6%	31.3%
Service charges - Water	59 021	59 021	13 419	22.7%	10 685	18.1%	19 298	32.7%	43 402	73.5%	14 118	57.6%	36.7%
Service charges - Waste Water Management	74 283	74 283	28 438	38.3%	6 366	8.6%	9 407	12.7%	44 211	59.5%	9 658	65.5%	(2.6%)
Service charges - Waste Management	43 501	43 501	14 073	32.4%	4 078	9.4%	5 970	13.7%	24 121	55.4%	6 100	60.5%	(2.1%)
Sale of Goods and Rendering of Services	2 252	2 252	187	8.3%	99	4.4%	188	8.4%	474	21.1%	165	36.9%	13.8%
Agency services	6 109	6 109	594	9.7%	277	4.5%	303	5.0%	1 174	19.2%	931	27.0%	(67.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 843	13 843	5 923	42.8%	3 822	27.6%	6 661	48.1%	16 406	118.5%	5 256	110.0%	26.7%
Interest earned from Current and Non Current Assets	1 251	1 251	396	31.7%	248	19.8%	208	16.6%	852	68.1%	162	67.7%	27.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 224	2 224	837	37.6%	163	7.3%	206	9.3%	1 206	54.2%	(264)	25.9%	(178.0%)
Licences or permits	1 009	1 009	406	40.3%	221	21.9%	326	32.4%	954	94.6%	250	82.7%	30.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 844	8 844	268	3.0%	572	6.5%	1 266	14.3%	2 106	23.8%	(1 768)	18.0%	(171.6%)
Non-Exchange Revenue													
Property rates	54 142	54 142	56 282	104.0%	(0)	-	(1)	-	56 281	104.0%	(137)	106.9%	(99.4%)
Surcharges and Taxes	4 346	4 346	248	5.7%	153	3.5%	324	7.5%	725	16.7%	959	147.0%	(66.2%)
Fines, penalties and forfeits	4 129	4 129	615	14.9%	781	18.9%	1 693	41.0%	3 089	74.8%	890	77.5%	90.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 830	164 160	53 937	28.0%	43 504	22.6%	35 901	21.9%	133 342	81.2%	33 143	90.9%	8.3%
Interest Receivables	2 784	2 784	892	32.0%	705	25.3%	1 044	37.5%	2 642	94.9%	877	96.5%	19.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**643 557**	**738 992**	**156 861**	**24.4%**	**117 065**	**18.2%**	**170 995**	**23.1%**	**444 921**	**60.2%**	**151 528**	**72.1%**	**12.8%**
Employee related costs	215 976	216 136	48 480	22.4%	34 014	15.7%	49 744	23.0%	132 238	61.2%	46 036	78.8%	8.1%
Remuneration of councillors	10 727	10 727	2 464	23.0%	1 643	15.3%	2 385	22.2%	6 491	60.5%	2 464	74.2%	(3.2%)
Bulk purchases - electricity	143 076	143 076	48 768	34.1%	24 111	16.9%	38 669	27.0%	111 548	78.0%	31 348	80.9%	23.4%
Inventory consumed	5 987	6 022	517	8.6%	479	8.0%	1 008	16.7%	2 003	33.3%	2 350	79.9%	(57.1%)
Debt impairment	-	4 552	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	68 313	68 417	13 450	19.7%	8 884	13.0%	13 550	19.8%	35 884	52.4%	15 115	76.7%	(10.4%)
Interest,Dividends and Rent on Land	10 572	70 600	13 717	129.8%	11 413	108.0%	15 122	21.4%	40 252	57.0%	11 784	116.5%	28.3%
Contracted services	46 119	68 251	5 876	12.7%	6 785	14.7%	15 584	22.8%	28 246	41.4%	11 490	44.9%	35.6%
Transfers and subsidies	150	140	-	-	-	-	120	85.7%	120	85.7%	-	80.0%	(100.0%)
Irrecoverable debts written off	-	5 051	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	142 638	146 020	23 589	16.5%	29 736	20.8%	34 813	23.8%	88 139	60.4%	30 941	64.7%	12.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 270)**	**(148 376)**	**55 386**		**(24 113)**		**(27 653)**		**3 620**		**(35 084)**		
Transfers and subsidies - capital (monetary allocations)	99 214	62 814	5 377	5.4%	13 116	13.2%	19 100	30.4%	37 593	59.8%	9 976	61.5%	91.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**41 213**		**(25 108)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**41 213**		**(25 108)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**41 213**		**(25 108)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**41 213**		**(25 108)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**112 867**	**82 203**	**38 597**	**34.2%**	**11 465**	**10.2%**	**16 323**	**19.9%**	**66 385**	**80.8%**	**(1 379)**	**40.8%**	**(1 283.9%)**
National Government	73 236	66 701	35 596	48.6%	11 465	15.7%	16 323	24.5%	63 384	95.0%	(2 004)	47.6%	(914.4%)
Provincial Government	39 631	14 731	794	2.0%	-	-	-	-	794	5.4%	-	1.9%	-
District Municipality	-	-	446	-	-	-	-	-	446	-	96	20.2%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**112 867**	**81 432**	**36 835**	**32.6%**	**11 465**	**10.2%**	**16 323**	**20.0%**	**64 623**	**79.4%**	**(1 908)**	**41.5%**	**(955.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	771	1 762	-	-	-	-	-	1 762	228.4%	530	24.0%	(100.0%)
Capital Expenditure Functional	**112 867**	**83 043**	**37 003**	**32.8%**	**11 465**	**10.2%**	**16 323**	**19.7%**	**64 791**	**78.0%**	**(1 379)**	**70.1%**	**(1 283.9%)**
Municipal governance and administration	**630**	**911**	**1 003**	**159.1%**	**292**	**46.3%**	**-**	**-**	**1 294**	**142.0%**	**42**	**2 017.4%**	**(100.0%)**
Executive and Council	-	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	630	896	1 003	159.1%	292	46.3%	-	-	1 294	144.4%	42	2 017.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**34 985**	**14 215**	**3 535**	**10.1%**	**4 914**	**14.0%**	**9 581**	**67.4%**	**18 029**	**126.8%**	**96**	**36.3%**	**9 892.6%**
Community and Social Services	-	100	3 297	-	2 033	-	6 274	6 273.6%	11 604	11 603.8%	-	-	(100.0%)
Sport And Recreation	10 000	10 000	-	-	2 845	28.4%	3 307	33.1%	6 152	61.5%	-	-	(100.0%)
Public Safety	-	1 230	238	-	-	-	-	-	238	19.4%	96	36.3%	(100.0%)
Housing	24 985	2 885	-	-	35	.1%	-	-	35	1.2%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 175**	**35 375**	**7 463**	**19.5%**	**412**	**1.1%**	**2 747**	**7.8%**	**10 622**	**30.0%**	**1 878**	**32.3%**	**46.3%**
Planning and Development	27 775	27 775	5 940	21.4%	16	.1%	7	-	5 963	21.5%	1 878	34.8%	(99.6%)
Road Transport	10 400	7 600	1 523	14.6%	396	3.8%	2 740	36.1%	4 659	61.3%	-	22.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**39 076**	**32 541**	**25 002**	**64.0%**	**5 847**	**15.0%**	**3 996**	**12.3%**	**34 845**	**107.1%**	**(3 395)**	**43.7%**	**(217.7%)**
Energy sources	-	-	710	-	-	-	-	-	710	-	-	-	-
Water Management	68	68	17 659	25 968.9%	53	78.1%	-	-	17 712	26 047.0%	1 662	63.0%	(100.0%)
Waste Water Management	39 008	32 473	9 206	23.6%	5 794	14.9%	3 996	12.3%	18 996	58.5%	(5 057)	30.7%	(179.0%)
Waste Management	-	-	(2 573)	-	-	-	-	-	(2 573)	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**711 409**	**641 196**	**158 450**	**22.3%**	**94 316**	**13.3%**	**100 571**	**15.7%**	**353 338**	**55.1%**	**129 535**	**75.8%**	**(22.4%)**
Property rates	57 539	59 633	21 532	37.4%	9 069	15.8%	7 400	12.4%	38 001	63.7%	7 377	64.3%	.3%

Service charges	363 076	348 114	10 333	2.8%	5 400	1.5%	1 842	.5%	17 576	5.0%	15 731	14.5%	(88.3%)
Other revenue	30 453	38 179	42 504	139.6%	26 420	86.8%	41 206	107.9%	110 131	288.5%	5 715	76.1%	621.0%
Transfers and Subsidies - Operational	159 876	131 205	55 533	34.7%	42 182	26.4%	34 855	26.6%	132 570	101.0%	70 318	235.3%	(50.4%)
Transfers and Subsidies - Capital	99 214	62 814	27 362	27.6%	11 034	11.1%	14 898	23.7%	53 294	84.8%	30 373	112.6%	(50.9%)
Interest	1 251	1 251	1 186	94.8%	212	16.9%	369	29.5%	1 767	141.2%	22	7.6%	1 580.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(567 587)**	**(704 888)**	**(99 169)**	**17.5%**	**(64 297)**	**11.3%**	**(86 560)**	**12.3%**	**(250 025)**	**35.5%**	**(81 527)**	**47.8%**	**6.2%**
Suppliers and employees	(567 587)	(704 888)	(99 169)	17.5%	(64 297)	11.3%	(86 560)	12.3%	(250 025)	35.5%	(81 527)	47.8%	6.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**143 823**	**(63 692)**	**59 282**	**41.2%**	**30 020**	**20.9%**	**14 012**	**(22.0%)**	**103 313**	**(162.2%)**	**48 008**	**646.8%**	**(70.8%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(112 867)**	**(95 216)**	**5 292**	**(4.7%)**	**2 425**	**(2.1%)**	**2 028**	**(2.1%)**	**9 744**	**(10.2%)**	**532**	**(7.3%)**	**281.2%**
Capital assets	(112 867)	(95 216)	5 292	(4.7%)	2 425	(2.1%)	2 028	(2.1%)	9 744	(10.2%)	532	(7.3%)	281.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(112 867)**	**(95 216)**	**5 292**	**(4.7%)**	**2 425**	**(2.1%)**	**2 028**	**(2.1%)**	**9 744**	**(10.2%)**	**532**	**(7.3%)**	**281.2%**
Cash Flow from Financing Activities													
Receipts	**(1 188)**	**(1 188)**	**1 927**	**(162.2%)**	**5 000**	**(420.8%)**	**(3 260)**	**274.3%**	**3 667**	**(308.6%)**	**(3 493)**	-	**(6.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 188)	(1 188)	1 927	(162.2%)	5 000	(420.8%)	(3 260)	274.3%	3 667	(308.6%)	(3 493)	-	(6.7%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 188)**	**(1 188)**	**1 927**	**(162.2%)**	**5 000**	**(420.8%)**	**(3 260)**	**274.3%**	**3 667**	**(308.6%)**	**(3 493)**	-	**(6.7%)**
Net Increase/(Decrease) in cash held	**29 767**	**(160 097)**	**66 501**	**223.4%**	**37 444**	**125.8%**	**12 779**	**(8.0%)**	**116 724**	**(72.9%)**	**45 047**	**(450.0%)**	**(71.6%)**
Cash/cash equivalents at the year begin:	1 079	1 079	1 184	109.7%	67 684	6 272.9%	105 129	9 743.3%	1 184	109.7%	134 862	108.3%	(22.0%)
Cash/cash equivalents at the year end:	**30 846**	**(159 018)**	**67 684**	**219.4%**	**105 129**	**340.8%**	**117 908**	**(74.1%)**	**117 908**	**(74.1%)**	**179 909**	**(464.4%)**	**(34.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 563	4.4%	5 692	3.8%	6 872	4.6%	131 124	87.3%	150 251	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 111	31.8%	1 295	8.1%	938	5.8%	8 745	54.4%	16 089	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 355	15.0%	1 183	1.7%	1 036	1.5%	56 284	81.7%	68 859	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 842	6.4%	4 698	3.1%	4 510	2.9%	134 578	87.6%	153 628	29.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 105	4.1%	2 919	2.4%	2 824	2.3%	113 028	91.2%	123 876	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	142	2.2%	113	1.8%	101	1.6%	6 099	94.5%	6 455	1.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**37 117**	**7.1%**	**15 901**	**3.1%**	**16 281**	**3.1%**	**449 859**	**86.7%**	**519 157**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	11 286	23.5%	2 241	4.7%	1 607	3.3%	32 904	68.5%	48 038	9.3%	-	-	-	-
Households	25 831	5.5%	13 660	2.9%	14 674	3.1%	416 955	88.5%	471 120	90.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**37 117**	**7.1%**	**15 901**	**3.1%**	**16 281**	**3.1%**	**449 859**	**86.7%**	**519 157**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 089	2.8%	16 855	3.1%	19 073	3.5%	492 391	90.6%	543 409	91.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 616	100.3%	-	-	(256)	(9.8%)	248	9.5%	2 607	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 964	18.9%	(450)	(4.3%)	(450)	(4.3%)	9 350	89.8%	10 414	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 626	54.3%	1 908	6.2%	(418)	(1.4%)	12 476	40.8%	30 592	5.2%
Auditor-General	-	-	(685)	(16.0%)	(356)	(8.3%)	5 330	124.3%	4 290	.7%
Other	7	100.0%	-	-	-	-	-	-	7	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**36 302**	**6.1%**	**17 629**	**3.0%**	**17 593**	**3.0%**	**519 796**	**87.9%**	**591 318**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**355 677**	**344 042**	**99 840**	**28.1%**	**74 414**	**20.9%**	**70 955**	**20.6%**	**245 209**	**71.3%**	**30 427**	**64.5%**	**133.2%**
Exchange Revenue													
Service charges - Electricity	186 599	172 341	35 201	18.9%	33 320	17.9%	35 838	20.8%	104 359	60.6%	6 247	45.4%	473.7%
Service charges - Water	19 030	19 082	5 168	27.2%	4 304	22.6%	5 044	26.4%	14 516	76.1%	(45)	50.5%	(11 197.7%)
Service charges - Waste Water Management	9 463	9 463	2 036	21.5%	1 899	20.1%	1 861	19.7%	5 796	61.2%	609	52.3%	205.6%
Service charges - Waste Management	15 636	15 636	3 249	20.8%	3 017	19.3%	2 970	19.0%	9 236	59.1%	973	50.7%	205.1%
Sale of Goods and Rendering of Services	675	675	116	17.1%	195	28.8%	141	20.9%	452	66.9%	95	348.6%	48.9%
Agency services	955	955	229	23.9%	245	25.7%	192	20.1%	666	69.7%	143	61.4%	34.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 082	10 082	3 286	32.6%	2 858	28.4%	3 714	36.8%	9 858	97.8%	2 664	57.8%	39.4%
Interest earned from Current and Non Current Assets	3 651	3 651	751	20.6%	814	22.3%	674	18.5%	2 239	61.3%	696	90.1%	(3.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	144	144	20	14.0%	20	14.0%	20	14.0%	61	41.9%	7	34.9%	196.7%
Rental from Fixed Assets	646	646	153	23.6%	121	18.7%	134	20.7%	408	63.1%	47	56.6%	185.7%
Licences or permits	300	300	-	-	22	7.3%	52	17.4%	74	24.7%	14	-	270.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 248	3 248	240	7.4%	102	3.1%	77	2.4%	418	12.9%	33	6.6%	133.2%
Non-Exchange Revenue													
Property rates	21 602	22 981	15 936	73.8%	1 652	7.6%	2 167	9.4%	19 755	86.0%	1 090	145.9%	98.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	354	562	61	17.2%	59	16.7%	32	5.7%	152	27.1%	20	59.6%	59.3%
Licences or permits	576	576	53	9.3%	71	12.3%	65	11.2%	189	32.8%	35	27.2%	85.4%
Transfer and subsidies - Operational	80 716	81 699	33 342	41.3%	25 714	31.9%	17 975	22.0%	77 031	94.3%	17 800	87.1%	1.0%
Interest Receivables	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**417 578**	**400 345**	**52 024**	**12.5%**	**93 864**	**22.5%**	**138 121**	**34.5%**	**284 008**	**70.9%**	**25 221**	**27.8%**	**447.6%**
Employee related costs	111 716	111 045	25 374	22.7%	31 423	28.1%	26 567	23.9%	83 364	75.1%	16 036	64.0%	65.7%
Remuneration of councillors	5 444	5 444	1 269	23.3%	1 205	22.1%	1 348	24.8%	3 822	70.2%	902	67.8%	49.5%
Bulk purchases - electricity	130 827	127 327	16 776	12.8%	37 141	28.4%	57 653	45.3%	111 571	87.6%	-	-	(100.0%)
Inventory consumed	12 472	11 773	1 419	11.4%	4 244	34.0%	1 566	13.3%	7 229	61.4%	1 525	39.3%	2.7%
Debt impairment	24 303	24 303	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	61 602	49 659	-	-	-	-	32 468	65.4%	32 468	65.4%	-	-	(100.0%)
Interest,Dividends and Rent on Land	16 157	16 166	2 388	14.8%	7 517	46.5%	11 692	72.3%	21 597	133.6%	-	4.1%	(100.0%)
Contracted services	13 996	24 059	2 728	19.5%	5 486	39.2%	3 376	14.0%	11 589	48.2%	5 422	70.6%	(37.7%)
Transfers and subsidies	1 186	1 186	6	.5%	-	-	-	-	6	.5%	-	-	-
Irrecoverable debts written off	13 858	13 858	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	26 017	15 524	2 064	7.9%	6 847	26.3%	3 451	22.2%	12 363	79.6%	1 337	58.0%	158.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(61 901)**	**(56 303)**	**47 816**		**(19 450)**		**(67 165)**		**(38 799)**		**5 206**		
Transfers and subsidies - capital (monetary allocations)	64 731	78 713	6 023	9.3%	22 809	35.2%	23 561	29.9%	52 393	66.6%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	36 264	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**13 594**		**5 206**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**13 594**		**5 206**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**13 594**		**5 206**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**13 594**		**5 206**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**58 792**	**72 857**	**11 620**	**19.8%**	**14 406**	**24.5%**	**18 365**	**25.2%**	**44 391**	**60.9%**	**17 271**	**33.0%**	**6.3%**
National Government	56 288	66 481	11 510	20.4%	14 364	25.5%	16 510	24.8%	42 384	63.8%	17 258	34.2%	(4.3%)
Provincial Government	-	1 791	85	-	-	-	-	-	85	4.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 288**	**68 272**	**11 595**	**20.6%**	**14 364**	**25.5%**	**16 510**	**24.2%**	**42 469**	**62.2%**	**17 258**	**34.1%**	**(4.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 504	4 585	25	1.0%	42	1.7%	1 855	40.5%	1 922	41.9%	13	4.2%	13 666.0%
Capital Expenditure Functional	**58 792**	**109 295**	**11 620**	**19.8%**	**14 406**	**24.5%**	**18 365**	**16.8%**	**44 391**	**40.6%**	**17 271**	**33.0%**	**6.3%**
Municipal governance and administration	**952**	**1 515**	**25**	**2.6%**	**12**	**1.3%**	**334**	**22.1%**	**371**	**24.5%**	**2**	**.2%**	**15 705.3%**
Executive and Council	17	17	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	934	1 497	25	2.7%	12	1.3%	334	22.3%	371	24.8%	2	.2%	15 705.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 581**	**41 660**	**404**	**11.3%**	**761**	**21.3%**	**1 040**	**2.5%**	**2 206**	**5.3%**	**11**	**18.4%**	**9 060.8%**
Community and Social Services	40	38 269	85	211.9%	-	-	-	-	85	.2%	-	860.3%	-
Sport And Recreation	3 391	3 391	319	9.4%	731	21.6%	1 052	31.0%	2 102	62.0%	-	5.3%	(100.0%)
Public Safety	149	-	-	-	30	20.3%	(11)	-	19	-	11	66.9%	(200.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 835**	**6 410**	**3 277**	**67.8%**	**1 603**	**33.2%**	**738**	**11.5%**	**5 618**	**87.7%**	**(1)**	**63.5%**	**(110 089.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 835	6 410	3 277	67.8%	1 603	33.2%	738	11.5%	5 618	87.7%	(1)	63.5%	(110 089.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**49 424**	**59 711**	**7 914**	**16.0%**	**12 030**	**24.3%**	**16 252**	**27.2%**	**36 196**	**60.6%**	**17 258**	**30.5%**	**(5.8%)**
Energy sources	20 987	30 919	5 174	24.7%	2 844	13.5%	8 103	26.2%	16 120	52.1%	16 835	34.2%	(51.9%)
Water Management	22 743	22 743	2 179	9.6%	7 320	32.2%	5 519	24.3%	15 018	66.0%	-	13.5%	(100.0%)
Waste Water Management	5 557	5 557	562	10.1%	1 867	33.6%	2 630	47.3%	5 058	91.0%	423	18.8%	521.5%
Waste Management	137	491	-	-	-	-	-	-	-	-	-	40.9%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**442 265**	**438 915**	**93 883**	**21.2%**	**60 308**	**13.6%**	**71 626**	**16.3%**	**225 816**	**51.4%**	**51 831**	**52.1%**	**38.2%**
Property rates	20 521	11 075	2 040	9.9%	1 983	9.7%	1 462	13.2%	5 484	49.5%	829	24.4%	76.3%

Service charges	230 484	234 573	35 344	15.3%	38 820	16.8%	38 666	16.5%	112 829	48.1%	30 289	46.4%	27.7%
Other revenue	42 161	44 037	7 358	17.5%	4 928	11.7%	20 484	46.5%	32 769	74.4%	2 025	32.9%	911.6%
Transfers and Subsidies - Operational	80 716	80 849	30 940	38.3%	715	.9%	399	.5%	32 054	39.6%	384	74.5%	3.8%
Transfers and Subsidies - Capital	64 731	64 731	18 202	28.1%	13 862	21.4%	10 616	16.4%	42 680	65.9%	18 304	70.0%	(42.0%)
Interest	3 651	3 651	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(378 030)**	**(367 947)**	**(9 272)**	**2.5%**	**(53 362)**	**14.1%**	**(50 343)**	**13.7%**	**(112 978)**	**30.7%**	**(2 408)**	**5.0%**	**1 990.3%**
Suppliers and employees	(362 087)	(351 995)	(9 272)	2.6%	(53 362)	14.7%	(50 343)	14.3%	(112 978)	32.1%	(2 408)	5.0%	1 990.3%
Finance charges	(14 757)	(14 766)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 186)	(1 186)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**64 235**	**70 968**	**84 611**	**131.7%**	**6 945**	**10.8%**	**21 283**	**30.0%**	**112 839**	**159.0%**	**49 423**	**172.7%**	**(56.9%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(67 611)**	**(83 985)**	**(16 581)**	**24.5%**	**(18 141)**	**26.8%**	**(16 502)**	**19.6%**	**(51 223)**	**61.0%**	**(665)**	**13.1%**	**2 380.2%**
Capital assets	(67 611)	(83 985)	(16 581)	24.5%	(18 141)	26.8%	(16 502)	19.6%	(51 223)	61.0%	(665)	13.1%	2 380.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(67 611)**	**(83 985)**	**(16 581)**	**24.5%**	**(18 141)**	**26.8%**	**(16 502)**	**19.6%**	**(51 223)**	**61.0%**	**(665)**	**13.1%**	**2 380.2%**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(3 376)**	**(13 017)**	**68 030**	**(2 015.1%)**	**(11 195)**	**331.6%**	**4 781**	**(36.7%)**	**61 616**	**(473.3%)**	**48 757**	**726.2%**	**(90.2%)**
Cash/cash equivalents at the year begin:	16 624	39 019	39 009	234.7%	107 048	643.9%	95 853	245.7%	39 009	100.0%	180 477	-	(46.9%)
Cash/cash equivalents at the year end:	**13 248**	**26 001**	**107 048**	**808.0%**	**95 853**	**723.5%**	**100 634**	**387.0%**	**100 634**	**387.0%**	**229 234**	**536.8%**	**(56.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 297	7.9%	1 916	3.5%	1 244	2.3%	46 816	86.3%	54 274	22.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 359	24.5%	3 376	5.8%	2 413	4.1%	38 345	65.6%	58 494	23.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 163	2.8%	342	.8%	325	.8%	39 762	95.6%	41 592	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 650	7.1%	469	2.0%	462	2.0%	20 741	88.9%	23 323	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 602	7.4%	750	2.1%	733	2.1%	30 922	88.3%	35 007	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3.2%	3	1.4%	3	1.3%	181	94.1%	192	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	502	1.3%	115	.3%	134	.3%	37 954	98.1%	38 706	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 702)	254.7%	43	(.9%)	42	(.9%)	7 024	(152.9%)	(4 594)	(1.9%)	-	-	-	-
Total By Income Source	**12 877**	**5.2%**	**7 015**	**2.8%**	**5 356**	**2.2%**	**221 746**	**89.8%**	**246 993**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 339	5.1%	352	1.3%	310	1.2%	24 164	92.4%	26 164	10.6%	-	-	-	-
Commercial	3 248	23.2%	543	3.9%	431	3.1%	9 774	69.8%	13 996	5.7%	-	-	-	-
Households	12 817	7.3%	4 560	2.6%	3 806	2.2%	153 388	87.9%	174 571	70.7%	-	-	-	-
Other	(4 527)	(14.0%)	1 560	4.8%	809	2.5%	34 419	106.7%	32 262	13.1%	-	-	-	-
Total By Customer Group	**12 877**	**5.2%**	**7 015**	**2.8%**	**5 356**	**2.2%**	**221 746**	**89.8%**	**246 993**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 250	100.0%	-	-	-	-	-	-	17 250	31.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(11 816)	100.0%	-	-	-	-	-	-	(11 816)	(21.8%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 484	33.8%	3 768	7.7%	-	-	28 480	58.4%	48 732	90.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7	100.0%	7	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 919**	**40.5%**	**3 768**	**7.0%**	**-**	**-**	**28 487**	**52.6%**	**54 173**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**916 679**	**877 948**	**282 621**	**30.8%**	**217 322**	**23.7%**	**195 641**	**22.3%**	**695 584**	**79.2%**	**211 436**	**74.4%**	**(7.5%)**
Exchange Revenue													
Service charges - Electricity	241 613	236 760	69 834	28.9%	49 993	20.7%	46 250	19.5%	166 076	70.1%	40 060	62.9%	15.5%
Service charges - Water	177 438	167 560	46 796	26.4%	40 500	22.8%	36 968	22.1%	124 264	74.2%	43 699	64.0%	(15.4%)
Service charges - Waste Water Management	56 972	58 282	19 454	34.1%	9 897	17.4%	9 963	17.1%	39 315	67.5%	7 839	69.5%	27.1%
Service charges - Waste Management	27 953	29 776	7 563	27.1%	7 348	26.3%	7 362	24.7%	22 273	74.8%	6 145	65.1%	19.8%
Sale of Goods and Rendering of Services	-	-	555	-	557	-	518	-	1 629	-	1 729	(2 278.6%)	(70.1%)
Agency services	1 556	1 556	459	29.5%	419	26.9%	(1)	-	877	56.4%	-	58.3%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 153	68 153	18 904	27.7%	18 797	27.6%	19 737	29.0%	57 438	84.3%	18 861	66.0%	4.6%
Interest earned from Current and Non Current Assets	5 281	5 281	872	16.5%	2 009	38.0%	1 153	21.8%	4 034	76.4%	1 086	53.5%	6.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	208	208	38	18.2%	21	9.9%	33	16.0%	92	44.1%	33	56.0%	2.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 650	4 760	333	7.2%	326	7.0%	225	4.7%	884	18.6%	281	-	(19.9%)
Non-Exchange Revenue													
Property rates	143 607	143 607	46 549	32.4%	21 104	14.7%	21 161	14.7%	88 813	61.8%	22 576	64.5%	(6.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94	94	278	296.0%	338	360.1%	238	253.0%	854	909.1%	210	15.7%	13.0%
Licences or permits	266	266	14	5.3%	20	7.5%	19	7.2%	53	20.0%	9	-	115.4%
Transfer and subsidies - Operational	174 975	147 733	64 569	36.9%	62 612	35.8%	48 504	32.8%	175 686	118.9%	65 582	113.3%	(26.0%)
Interest Receivables	13 913	13 913	3 608	25.9%	3 381	24.3%	3 510	25.2%	10 499	75.5%	3 326	-	5.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	2 796	-	-	-	-	-	2 796	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**823 690**	**780 129**	**118 200**	**14.4%**	**132 860**	**16.1%**	**116 621**	**14.9%**	**367 681**	**47.1%**	**118 024**	**38.5%**	**(1.2%)**
Employee related costs	249 924	237 668	56 223	22.5%	62 531	25.0%	50 979	21.4%	169 733	71.4%	53 119	58.4%	(4.0%)
Remuneration of councillors	14 920	14 920	3 143	21.1%	3 502	23.5%	3 229	21.6%	9 874	66.2%	3 238	62.2%	(.3%)
Bulk purchases - electricity	204 160	185 000	43 600	21.4%	29 782	14.6%	49 522	26.8%	122 904	66.4%	37 768	57.8%	31.1%
Inventory consumed	22 634	21 336	455	2.0%	281	1.2%	1 549	7.3%	2 285	10.7%	712	7.1%	117.7%
Debt impairment	-	27 999	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	44 598	46 647	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	3 158	7 759	787	24.9%	1 515	48.0%	435	5.6%	2 737	35.3%	6 370	141.9%	(93.2%)
Contracted services	86 849	62 588	7 815	9.0%	14 159	16.3%	3 603	5.8%	25 577	40.9%	8 643	28.7%	(58.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Irrecoverable debts written off	145 217	117 218	207	.1%	-	-	346	.3%	553	.5%	-	-	(100.0%)
Operational Cost and Other Cost	52 230	58 995	4 663	8.9%	21 090	40.4%	6 958	11.8%	32 711	55.4%	8 175	30.4%	(14.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1 306	-	-	-	-	-	1 306	-	-	-	-
Surplus/(Deficit)	**92 989**	**97 819**	**164 421**		**84 462**		**79 020**		**327 903**		**93 413**		
Transfers and subsidies - capital (monetary allocations)	91 748	123 251	6 443	7.0%	11 007	12.0%	25 120	20.4%	42 570	34.5%	8 345	27.6%	201.0%
Transfers and subsidies - capital (in-kind)	-	1 322	-	-	-	-	1 322	100.0%	1 322	100.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**371 795**		**101 757**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**371 795**		**101 757**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**371 795**		**101 757**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**371 795**		**101 757**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**114 400**	**140 768**	**12 940**	**11.3%**	**11 879**	**10.4%**	**31 538**	**22.4%**	**56 357**	**40.0%**	**7 256**	**60.3%**	**334.6%**
National Government	91 752	77 172	8 482	9.2%	11 469	12.5%	20 006	25.9%	39 957	51.8%	7 256	60.3%	175.7%
Provincial Government	-	44 626	-	-	-	-	11 026	24.7%	11 026	24.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**91 752**	**121 797**	**8 482**	**9.2%**	**11 469**	**12.5%**	**31 033**	**25.5%**	**50 983**	**41.9%**	**7 256**	**60.3%**	**327.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 648	18 971	4 459	19.7%	410	1.8%	505	2.7%	5 374	28.3%	-	-	(100.0%)
Capital Expenditure Functional	**114 400**	**140 768**	**14 102**	**12.3%**	**14 937**	**13.1%**	**34 933**	**24.8%**	**63 973**	**45.4%**	**14 358**	**43.7%**	**143.3%**
Municipal governance and administration	**6 348**	**5 582**	**1 055**	**16.6%**	**1 657**	**26.1%**	**744**	**13.3%**	**3 456**	**61.9%**	**1 384**	**25.7%**	**(46.2%)**
Executive and Council	1 376	1 480	594	43.2%	10	.7%	9	.6%	613	41.4%	917	73.8%	(99.0%)
Finance and administration	4 972	4 102	461	9.3%	1 648	33.1%	735	17.9%	2 843	69.3%	467	15.6%	57.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 467**	**6 928**	**1 315**	**20.3%**	**830**	**12.8%**	**220**	**3.2%**	**2 365**	**34.1%**	**1 525**	**21.4%**	**(85.6%)**
Community and Social Services	-	130	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 167	5 248	703	13.6%	830	16.1%	220	4.2%	1 753	33.4%	1 525	26.3%	(85.6%)
Public Safety	1 300	1 550	612	47.1%	-	-	-	-	612	39.5%	-	3.3%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**61 467**	**85 313**	**880**	**1.4%**	**1 087**	**1.8%**	**31 901**	**37.4%**	**33 868**	**39.7%**	**1 626**	**45.3%**	**1 861.7%**
Planning and Development	1 100	1 120	502	45.6%	-	-	-	-	502	44.8%	72	6.0%	(100.0%)
Road Transport	60 367	84 193	378	.6%	1 087	1.8%	31 901	37.9%	33 366	39.6%	1 554	47.1%	1 952.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**40 118**	**42 945**	**10 852**	**27.1%**	**11 363**	**28.3%**	**2 069**	**4.8%**	**24 284**	**56.5%**	**9 822**	**50.9%**	**(78.9%)**
Energy sources	10 700	8 300	95	.9%	0	-	-	-	95	1.1%	1 077	16.8%	(100.0%)
Water Management	25 018	25 370	8 127	32.5%	10 448	41.8%	(817)	(3.2%)	17 758	70.0%	5 332	94.7%	(115.3%)
Waste Water Management	2 200	5 550	1 315	59.8%	-	-	1 137	20.5%	2 452	44.2%	370	22.2%	207.5%
Waste Management	2 200	3 725	1 315	59.8%	915	41.6%	1 749	47.0%	3 979	106.8%	3 043	77.1%	(42.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**816 961**	**706 113**	**100 485**	**12.3%**	**129 748**	**15.9%**	**105 158**	**14.9%**	**335 390**	**47.5%**	**100 943**	**(7 602.9%)**	**4.2%**
Property rates	115 211	91 908	14 813	12.9%	30 744	26.7%	14 846	16.2%	60 403	65.7%	18 363	-	(19.2%)

Service charges	395 364	265 894	13 817	3.5%	17 349	4.4%	45 328	17.0%	76 495	28.8%	12 651	-	258.3%
Other revenue	4 479	25 306	6 096	136.1%	15 629	348.9%	(9 353)	(37.0%)	12 371	48.9%	(2 101)	-	345.2%
Transfers and Subsidies - Operational	176 430	147 733	65 759	37.3%	66 026	37.4%	54 336	36.8%	186 121	126.0%	72 030	(5 060.8%)	(24.6%)
Transfers and Subsidies - Capital	87 369	123 251	-	-	-	-	-	-	-	-	-	-	-
Interest	38 108	52 021	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(698 896)**	**(537 646)**	**(129 108)**	**18.5%**	**(118 543)**	**17.0%**	**(97 414)**	**18.1%**	**(345 065)**	**64.2%**	**(75 427)**	**(750.5%)**	**29.1%**
Suppliers and employees	(693 896)	(529 887)	(129 108)	18.6%	(118 543)	17.1%	(97 414)	18.4%	(345 065)	65.1%	(75 038)	(749.2%)	29.8%
Finance charges	(5 000)	(7 759)	-	-	-	-	-	-	-	-	(389)	-	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**118 065**	**168 467**	**(28 624)**	**(24.2%)**	**11 205**	**9.5%**	**7 743**	**4.6%**	**(9 676)**	**(5.7%)**	**25 516**	**165.0%**	**(69.7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(106 484)**	**(126 692)**	**(12 144)**	**11.4%**	**(14 173)**	**13.3%**	**(20 212)**	**16.0%**	**(46 528)**	**36.7%**	**(8 345)**	**1 438.2%**	**142.2%**
Capital assets	(106 484)	(126 692)	(12 144)	11.4%	(14 173)	13.3%	(20 212)	16.0%	(46 528)	36.7%	(8 345)	1 438.2%	142.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(106 484)**	**(126 692)**	**(12 144)**	**11.4%**	**(14 173)**	**13.3%**	**(20 212)**	**16.0%**	**(46 528)**	**36.7%**	**(8 345)**	**1 399.8%**	**142.2%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(2 316)**	**-**	**-**	**(788)**	**-**	**-**	**-**	**(788)**	**34.0%**	**(2 020)**	**-**	**(100.0%)**
Repayment of borrowing	-	(2 316)	-	-	(788)	-	-	-	(788)	34.0%	(2 020)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(2 316)**	**-**	**-**	**(788)**	**-**	**-**	**-**	**(788)**	**34.0%**	**(2 020)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**11 581**	**39 459**	**(40 767)**	**(352.0%)**	**(3 756)**	**(32.4%)**	**(12 469)**	**(31.6%)**	**(56 993)**	**(144.4%)**	**15 151**	**51.1%**	**(182.3%)**
Cash/cash equivalents at the year begin:	25 456	65 338	65 675	258.0%	24 561	96.5%	20 805	31.8%	65 675	100.5%	22 802	98.8%	(8.8%)
Cash/cash equivalents at the year end:	**37 037**	**104 797**	**24 561**	**66.3%**	**20 805**	**56.2%**	**8 336**	**8.0%**	**8 336**	**8.0%**	**37 954**	**76.1%**	**(78.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 384	2.3%	13 481	2.0%	13 108	1.9%	641 014	93.9%	682 986	43.2%	16 874	2.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 274	12.0%	5 783	5.6%	3 761	3.7%	80 850	78.7%	102 668	6.5%	14 876	14.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 822	4.3%	4 889	3.1%	4 420	2.8%	142 064	89.8%	158 196	10.0%	(46)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 744	2.7%	2 823	2.0%	2 679	1.9%	130 008	93.4%	139 254	8.8%	5 355	3.8%	-	-
Receivables from Exchange Transactions - Waste Management	2 736	2.5%	2 294	2.1%	2 183	2.0%	100 300	93.3%	107 512	6.8%	2 857	2.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 064	2.1%	7 928	2.0%	7 833	2.0%	364 572	93.9%	388 396	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	.5%	9	.3%	5	.2%	2 935	99.0%	2 964	.2%	1 533	51.7%	-	-
Total By Income Source	**49 039**	**3.1%**	**37 206**	**2.4%**	**33 989**	**2.1%**	**1 461 743**	**92.4%**	**1 581 978**	**100.0%**	**41 448**	**2.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 099	6.3%	3 986	4.9%	3 501	4.3%	68 882	84.6%	81 468	5.1%	5 991	7.4%	-	-
Commercial	13 324	8.1%	5 524	3.4%	3 958	2.4%	141 227	86.1%	164 033	10.4%	14 532	8.9%	-	-
Households	30 616	2.3%	27 696	2.1%	26 531	2.0%	1 251 635	93.7%	1 336 477	84.5%	20 926	1.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**49 039**	**3.1%**	**37 206**	**2.4%**	**33 989**	**2.1%**	**1 461 743**	**92.4%**	**1 581 978**	**100.0%**	**41 448**	**2.6%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	15 898	21.7%	41 052	56.0%	16 378	22.3%	73 328	38.6%
Bulk Water	-	-	-	-	307	26.3%	857	73.7%	1 164	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 143	1.0%	50	-	1 108	1.0%	113 171	98.0%	115 472	60.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 143**	**.6%**	**15 949**	**8.4%**	**42 467**	**22.4%**	**130 405**	**68.6%**	**189 964**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**720 093**	**731 866**	**195 760**	**27.2%**	**173 053**	**24.0%**	**157 158**	**21.5%**	**525 971**	**71.9%**	**152 454**	**72.1%**	**3.1%**
Exchange Revenue													
Service charges - Electricity	125 640	125 640	35 373	28.2%	29 986	23.9%	31 502	25.1%	96 861	77.1%	27 250	75.3%	15.6%
Service charges - Water	71 898	71 898	17 435	24.2%	14 616	20.3%	16 296	22.7%	48 346	67.2%	17 884	77.2%	(8.9%)
Service charges - Waste Water Management	24 874	35 749	9 064	36.4%	8 811	35.4%	8 692	24.3%	26 567	74.3%	5 703	85.7%	52.4%
Service charges - Waste Management	30 454	30 454	7 920	26.0%	7 344	24.1%	7 358	24.2%	22 622	74.3%	7 070	76.1%	4.1%
Sale of Goods and Rendering of Services	4 128	4 128	1 174	28.4%	1 616	39.2%	668	16.2%	3 459	83.8%	964	72.3%	(30.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 219	18 219	2 818	15.5%	3 015	16.5%	3 263	17.9%	9 097	49.9%	3 842	113.0%	(15.1%)
Interest earned from Current and Non Current Assets	14 215	14 215	1 622	11.4%	1 252	8.8%	1 059	7.4%	3 933	27.7%	2 130	77.8%	(50.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 317	1 317	317	24.1%	653	49.6%	226	17.2%	1 196	90.9%	247	66.7%	(8.6%)
Licences or permits	5 076	5 076	1 361	26.8%	1 525	30.0%	635	12.5%	3 521	69.4%	722	65.3%	(12.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 719	2 719	341	12.5%	411	15.1%	976	35.9%	1 728	63.6%	491	95.1%	98.9%
Non-Exchange Revenue													
Property rates	183 503	183 503	49 917	27.2%	43 434	23.7%	44 124	24.0%	137 475	74.9%	39 664	72.4%	11.2%
Surcharges and Taxes	7 327	7 327	1 891	25.8%	1 731	23.6%	1 748	23.9%	5 370	73.3%	1 570	70.3%	11.4%
Fines, penalties and forfeits	550	550	125	22.7%	126	22.9%	75	13.6%	325	59.1%	113	82.0%	(34.0%)
Licences or permits	1 968	1 968	386	19.6%	1 264	64.2%	495	25.2%	2 146	109.0%	37	57.3%	1 245.3%
Transfer and subsidies - Operational	225 558	226 456	64 066	28.4%	55 674	24.7%	38 582	17.0%	158 323	69.9%	42 416	66.1%	(9.0%)
Interest Receivables	2 647	2 647	1 538	58.1%	1 585	59.9%	1 294	48.9%	4 417	166.9%	1 612	69.2%	(19.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	406	-	-	-	52	-	457	-	739	-	(93.0%)
Other Gains	-	-	5	-	9	-	112	-	127	-	2	-	6 142.6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**794 742**	**805 252**	**147 859**	**18.6%**	**172 193**	**21.7%**	**166 412**	**20.7%**	**486 464**	**60.4%**	**141 768**	**62.0%**	**17.4%**
Employee related costs	213 426	215 979	51 817	24.3%	60 783	28.5%	51 452	23.8%	164 051	76.0%	48 423	75.2%	6.3%
Remuneration of councillors	8 469	8 469	2 116	25.0%	2 116	25.0%	2 421	28.6%	6 652	78.5%	2 209	75.6%	9.6%
Bulk purchases - electricity	92 354	92 354	18 824	20.4%	25 939	28.1%	25 020	27.1%	69 783	75.6%	23 453	74.9%	6.7%
Inventory consumed	54 452	49 502	11 219	20.6%	13 941	25.6%	6 002	12.1%	31 162	63.0%	11 344	69.9%	(47.1%)
Debt impairment	50 948	50 948	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	51 635	51 635	11 299	21.9%	12 230	23.7%	11 084	21.5%	34 613	67.0%	10 443	62.2%	6.1%
Interest,Dividends and Rent on Land	8 679	8 679	-	-	-	-	-	-	-	-	30	.9%	(100.0%)
Contracted services	181 915	189 656	25 557	14.0%	37 005	20.3%	31 534	16.6%	94 097	49.6%	26 621	47.9%	18.5%
Transfers and subsidies	5 738	5 562	984	17.1%	2 165	37.7%	1 496	26.9%	4 645	83.5%	1 265	66.4%	18.3%
Irrecoverable debts written off	41 774	41 774	8 522	20.4%	(44)	(.1%)	21 079	50.5%	29 558	70.8%	5 477	32.8%	284.8%
Operational Cost and Other Cost	85 354	90 694	16 709	19.6%	17 800	20.9%	15 704	17.3%	50 212	55.4%	11 111	62.8%	41.3%
Disposal of Fixed and Intangible Assets	-	-	810	-	258	-	416	-	1 484	-	1 388	-	(70.1%)
Other Losses	-	-	2	-	-	-	204	-	207	-	4	-	5 299.2%
Surplus/(Deficit)	**(74 649)**	**(73 386)**	**47 901**		**860**		**(9 254)**		**39 507**		**10 686**		
Transfers and subsidies - capital (monetary allocations)	169 700	246 801	55 645	32.8%	70 077	41.3%	29 985	12.1%	155 707	63.1%	42 853	60.4%	(30.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**195 214**		**53 539**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**195 214**		**53 539**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**195 214**		**53 539**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**195 214**		**53 539**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**158 518**	**232 934**	**49 280**	**31.1%**	**62 157**	**39.2%**	**32 963**	**14.2%**	**144 400**	**62.0%**	**41 987**	**57.0%**	**(21.5%)**
National Government	86 770	142 413	37 721	43.5%	41 869	48.3%	16 634	11.7%	96 225	67.6%	12 273	80.0%	35.5%
Provincial Government	58 586	77 358	10 557	18.0%	18 970	32.4%	9 994	12.9%	39 521	51.1%	28 728	45.5%	(65.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	(488)	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 489	1 489	776	52.1%	931	62.5%	(412)	(27.7%)	1 295	86.9%	50	98.5%	(918.5%)
Transfers recognised - capital	**146 845**	**221 260**	**49 054**	**33.4%**	**61 770**	**42.1%**	**26 216**	**11.8%**	**137 040**	**61.9%**	**40 563**	**57.7%**	**(35.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 673	11 673	225	1.9%	387	3.3%	6 747	57.8%	7 360	63.0%	1 423	47.2%	374.1%
Capital Expenditure Functional	**158 518**	**232 934**	**49 280**	**31.1%**	**62 157**	**39.2%**	**32 963**	**14.2%**	**144 400**	**62.0%**	**41 987**	**57.0%**	**(21.5%)**
Municipal governance and administration	**2 464**	**1 447**	**173**	**7.0%**	**313**	**12.7%**	**247**	**17.1%**	**733**	**50.6%**	**183**	**17.0%**	**34.8%**
Executive and Council	1 291	581	16	1.3%	141	10.9%	-	-	157	27.0%	122	89.2%	(100.0%)
Finance and administration	1 133	826	118	10.4%	170	15.0%	242	29.3%	530	64.1%	61	8.0%	296.5%
Internal audit	40	40	39	97.1%	3	6.3%	5	11.7%	46	115.0%	-	-	(100.0%)
Community and Public Safety	**3 407**	**1 419**	**1**	**-**	**76**	**2.2%**	**97**	**6.8%**	**174**	**12.3%**	**235**	**47.8%**	**(58.8%)**
Community and Social Services	-	164	-	-	-	-	53	32.3%	53	32.3%	162	7.5%	(67.4%)
Sport And Recreation	2 307	1 151	1	.1%	-	-	12	1.0%	13	1.2%	73	99.0%	(83.6%)
Public Safety	580	50	-	-	38	6.5%	19	37.2%	56	112.5%	-	91.5%	(100.0%)
Housing	20	15	-	-	-	-	13	89.1%	13	89.1%	-	-	(100.0%)
Health	500	39	-	-	38	7.6%	-	-	38	98.0%	-	-	-
Economic and Environmental Services	**44 862**	**51 385**	**15 718**	**35.0%**	**26 335**	**58.7%**	**10 363**	**20.2%**	**52 417**	**102.0%**	**3 987**	**55.8%**	**159.9%**
Planning and Development	30	59	52	174.4%	-	-	-	-	52	88.9%	29	13.1%	(100.0%)
Road Transport	44 832	51 327	15 666	34.9%	26 335	58.7%	10 363	20.2%	52 364	102.0%	3 959	56.1%	161.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**107 786**	**178 682**	**33 387**	**31.0%**	**35 433**	**32.9%**	**22 256**	**12.5%**	**91 076**	**51.0%**	**37 581**	**58.4%**	**(40.8%)**
Energy sources	12 834	10 971	4 247	33.1%	-	-	2 756	25.1%	7 002	63.8%	-	-	(100.0%)
Water Management	42 458	101 034	21 287	50.1%	24 764	58.3%	7 075	7.0%	53 126	52.6%	8 118	81.2%	(12.8%)
Waste Water Management	51 919	66 677	7 854	15.1%	10 669	20.5%	12 425	18.6%	30 947	46.4%	29 463	50.5%	(57.8%)
Waste Management	575	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**45.2%**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**824 673**	**954 335**	**250 983**	**30.4%**	**204 698**	**24.8%**	**206 328**	**21.6%**	**662 010**	**69.4%**	**221 291**	**68.2%**	**(6.8%)**
Property rates	160 808	160 808	42 471	26.4%	42 048	26.1%	40 104	24.9%	124 623	77.5%	40 017	81.0%	.2%

Service charges	241 574	251 953	56 865	23.5%	53 829	22.3%	54 821	21.8%	165 514	65.7%	49 029	67.2%	11.8%
Other revenue	72 236	82 261	20 933	29.0%	19 740	27.3%	21 793	26.5%	62 466	75.9%	19 038	86.2%	14.5%
Transfers and Subsidies - Operational	222 200	224 745	70 009	31.5%	53 948	24.3%	52 763	23.5%	176 719	78.6%	43 880	59.4%	20.2%
Transfers and Subsidies - Capital	111 682	218 393	58 758	52.6%	33 462	30.0%	35 170	16.1%	127 390	58.3%	67 197	67.5%	(47.7%)
Interest	16 174	16 174	1 948	12.0%	1 672	10.3%	1 678	10.4%	5 297	32.8%	2 130	48.3%	(21.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(700 137)**	**(719 672)**	**(170 554)**	**24.4%**	**(172 349)**	**24.6%**	**(146 306)**	**20.3%**	**(489 210)**	**68.0%**	**(154 218)**	**69.3%**	**(5.1%)**
Suppliers and employees	(694 599)	(714 051)	(170 554)	24.6%	(172 349)	24.8%	(146 291)	20.5%	(489 195)	68.5%	(154 188)	69.8%	(5.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	(30)	166.3%	(100.0%)
Transfers and Subsidies	(5 538)	(5 621)	-	-	-	-	(15)	.3%	(15)	.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**124 536**	**234 662**	**80 429**	**64.6%**	**32 349**	**26.0%**	**60 023**	**25.6%**	**172 800**	**73.6%**	**67 073**	**64.5%**	**(10.5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**403**	**-**	**(9)**	**-**	**65**	**-**	**458**	**-**	**741**	**-**	**(91.3%)**
Proceeds on disposal of PPE	-	-	406	-	-	-	59	-	465	-	739	-	(92.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3)	-	(9)	-	5	-	(7)	-	2	-	166.7%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(173 938)**	**(260 344)**	**(67 586)**	**38.9%**	**(69 565)**	**40.0%**	**(37 361)**	**14.4%**	**(174 511)**	**67.0%**	**(28 689)**	**57.9%**	**30.2%**
Capital assets	(173 938)	(260 344)	(67 586)	38.9%	(69 565)	40.0%	(37 361)	14.4%	(174 511)	67.0%	(28 689)	57.9%	30.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(173 938)**	**(260 344)**	**(67 183)**	**38.6%**	**(69 574)**	**40.0%**	**(37 297)**	**14.3%**	**(174 053)**	**66.9%**	**(27 949)**	**57.2%**	**33.4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**69**	**-**	**15**	**-**	**67**	**-**	**152**	**-**	**(87)**	**.8%**	**(176.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	69	-	15	-	67	-	152	-	(87)	.8%	(176.9%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(486)**	**97.0%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(486)	97.0%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**69**	**-**	**15**	**-**	**67**	**-**	**152**	**-**	**(574)**	**124.3%**	**(111.7%)**
Net Increase/(Decrease) in cash held	**(49 402)**	**(25 682)**	**13 315**	**(27.0%)**	**(37 209)**	**75.3%**	**22 793**	**(88.8%)**	**(1 101)**	**4.3%**	**38 551**	**3.1%**	**(40.9%)**
Cash/cash equivalents at the year begin:	138 552	66 691	64 823	46.8%	80 006	57.7%	42 797	64.2%	64 823	97.2%	100 138	100.0%	(57.3%)
Cash/cash equivalents at the year end:	**89 151**	**41 009**	**80 006**	**89.7%**	**42 797**	**48.0%**	**65 590**	**159.9%**	**65 590**	**159.9%**	**138 689**	**123.2%**	**(52.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	(46 827)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	6 546	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(9 598)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(17 375)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(18 464)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	(96)	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(8 615)	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(94 431)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	746	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	(6 772)	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(88 404)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(94 431)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 284	70.2%	-	-	-	-	1 391	29.8%	4 675	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 284**	**70.2%**	**-**	**-**	**-**	**-**	**1 391**	**29.8%**	**4 675**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**284 208**	**284 208**	**105 468**	**37.1%**	**115 692**	**40.7%**	**23 813**	**8.4%**	**244 973**	**86.2%**	**65 140**	**66.9%**	**(63.4%)**
Exchange Revenue													
Service charges - Electricity	36 271	36 271	15 856	43.7%	44 067	121.5%	(31 873)	(87.9%)	28 050	77.3%	8 002	66.1%	(498.3%)
Service charges - Water	21 025	21 025	2 630	12.5%	4 852	23.1%	4 986	23.7%	12 468	59.3%	4 951	66.5%	.7%
Service charges - Waste Water Management	3 380	3 380	3 879	114.8%	902	26.7%	868	25.7%	5 649	167.1%	1 324	103.1%	(34.4%)
Service charges - Waste Management	7 188	7 188	2 564	35.7%	1 646	22.9%	1 599	22.2%	5 809	80.8%	1 519	62.2%	5.3%
Sale of Goods and Rendering of Services	271	271	60	22.2%	69	25.6%	48	17.8%	178	65.7%	60	62.4%	(19.4%)
Agency services	2 112	2 112	473	22.4%	318	15.1%	644	30.5%	1 435	67.9%	611	48.6%	5.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 828	13 828	4 157	30.1%	4 308	31.2%	3 078	22.3%	11 543	83.5%	3 423	58.2%	(10.1%)
Interest earned from Current and Non Current Assets	1 933	1 933	523	27.1%	459	23.8%	313	16.2%	1 295	67.0%	376	67.1%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	359	359	23	6.4%	10	2.7%	20	5.7%	53	14.8%	45	70.7%	(54.6%)
Licences or permits	1 623	1 623	575	35.4%	602	37.1%	644	39.7%	1 822	112.2%	485	50.8%	32.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	186	186	57	30.8%	68	36.6%	48	25.9%	174	93.2%	42	17.9%	15.3%
Non-Exchange Revenue													
Property rates	54 224	54 224	19 908	36.7%	12 626	23.3%	10 941	20.2%	43 475	80.2%	10 499	72.4%	4.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	1 342	-	(100.0%)
Fines, penalties and forfeits	1 500	1 500	1	.1%	9	.6%	13	.9%	23	1.6%	3	8.1%	297.7%
Licences or permits	328	328	5	1.5%	16	5.0%	3	.9%	24	7.4%	7	47.8%	(60.1%)
Transfer and subsidies - Operational	131 586	131 586	52 295	39.7%	43 277	32.9%	30 825	23.4%	126 396	96.1%	30 200	64.2%	2.1%
Interest Receivables	8 393	8 393	2 461	29.3%	2 462	29.3%	1 655	19.7%	6 577	78.4%	2 249	69.7%	(26.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**280 789**	**280 789**	**66 465**	**23.7%**	**75 680**	**27.0%**	**59 273**	**21.1%**	**201 418**	**71.7%**	**55 806**	**64.8%**	**6.2%**
Employee related costs	120 371	120 371	26 747	22.2%	32 118	26.7%	27 172	22.6%	86 038	71.5%	26 676	72.0%	1.9%
Remuneration of councillors	8 377	8 377	1 965	23.5%	1 944	23.2%	2 206	26.3%	6 115	73.0%	2 044	70.1%	7.9%
Bulk purchases - electricity	32 514	32 514	10 225	31.4%	10 046	30.9%	8 552	26.3%	28 824	88.6%	6 612	68.8%	29.4%
Inventory consumed	10 367	10 367	2 682	25.9%	3 720	35.9%	3 563	34.4%	9 965	96.1%	2 537	82.9%	40.5%
Debt impairment	18 680	18 680	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	19 821	19 821	-	-	1	-	-	-	1	-	-	-	-
Interest,Dividends and Rent on Land	1 592	1 592	4 740	297.7%	1 408	88.4%	1 412	88.7%	7 560	474.9%	1 113	65.7%	26.8%
Contracted services	34 366	34 366	10 532	30.6%	13 043	38.0%	9 694	28.2%	33 269	96.8%	6 909	74.2%	40.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	27	-	2 257	-	2 284	-	-	-	(100.0%)
Operational Cost and Other Cost	34 700	34 700	9 574	27.6%	13 373	38.5%	4 417	12.7%	27 364	78.9%	9 915	143.9%	(55.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 419**	**3 419**	**39 003**		**40 013**		**(35 460)**		**43 555**		**9 334**		
Transfers and subsidies - capital (monetary allocations)	51 211	51 211	12 758	24.9%	10 077	19.7%	682	1.3%	23 518	45.9%	8 237	24.3%	(91.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**54 630**	**54 630**	**51 761**		**50 090**		**(34 779)**		**67 072**		**17 571**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**54 630**	**54 630**	**51 761**		**50 090**		**(34 779)**		**67 072**		**17 571**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**54 630**	**54 630**	**51 761**		**50 090**		**(34 779)**		**67 072**		**17 571**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**54 630**	**54 630**	**51 761**		**50 090**		**(34 779)**		**67 072**		**17 571**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**48 093**	**48 093**	**46 512**	**96.7%**	**16 021**	**33.3%**	**4 867**	**10.1%**	**67 400**	**140.1%**	**8 429**	**122.6%**	**(42.3%)**
National Government	44 582	44 582	45 846	102.8%	14 218	31.9%	4 716	10.6%	64 781	145.3%	8 237	132.3%	(42.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	100	100	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 682**	**44 682**	**45 846**	**102.6%**	**14 218**	**31.8%**	**4 716**	**10.6%**	**64 781**	**145.0%**	**8 237**	**132.6%**	**(42.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 411	3 411	666	19.5%	1 803	52.9%	151	4.4%	2 619	76.8%	192	28.2%	(21.4%)
Capital Expenditure Functional	**48 143**	**48 143**	**46 512**	**96.6%**	**16 021**	**33.3%**	**4 867**	**10.1%**	**67 400**	**140.0%**	**8 429**	**122.6%**	**(42.3%)**
Municipal governance and administration	**2 530**	**2 530**	**398**	**15.7%**	**58**	**2.3%**	**35**	**1.4%**	**491**	**19.4%**	**192**	**145.4%**	**(81.9%)**
Executive and Council	748	748	103	13.7%	-	-	-	-	103	13.7%	5	1.5%	(100.0%)
Finance and administration	1 783	1 783	296	16.6%	58	3.2%	35	1.9%	388	21.8%	188	433.1%	(81.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 846**	**3 846**	**3 553**	**92.4%**	**170**	**4.4%**	**-**	**-**	**3 723**	**96.8%**	**192**	**67.1%**	**(100.0%)**
Community and Social Services	3 696	3 696	3 553	96.1%	170	4.6%	-	-	3 723	100.7%	192	64.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	150	150	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 978**	**12 978**	**1 678**	**12.9%**	**4 999**	**38.5%**	**3 147**	**24.2%**	**9 824**	**75.7%**	**3 357**	**54.4%**	**(6.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 978	12 978	1 678	12.9%	4 999	38.5%	3 147	24.2%	9 824	75.7%	3 357	54.4%	(6.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 788**	**28 788**	**40 883**	**142.0%**	**10 794**	**37.5%**	**1 686**	**5.9%**	**53 363**	**185.4%**	**4 688**	**148.7%**	**(64.0%)**
Energy sources	9 805	9 805	436	4.5%	4 294	43.8%	116	1.2%	4 847	49.4%	1 254	39.1%	(90.7%)
Water Management	1 739	1 739	947	54.4%	-	-	-	-	947	54.4%	-	20.6%	-
Waste Water Management	17 244	17 244	39 500	229.1%	6 500	37.7%	1 569	9.1%	47 569	275.9%	3 435	238.9%	(54.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**315 357**	**315 357**	**181 284**	**57.5%**	**91 789**	**29.1%**	**194 003**	**61.5%**	**467 076**	**148.1%**	**67 815**	**20.1%**	**186.1%**
Property rates	52 416	52 416	12 278	23.4%	11 798	22.5%	7 477	14.3%	31 553	60.2%	7 069	8.0%	5.8%

Service charges	59 535	59 535	2 905	4.9%	2 778	4.7%	2 832	4.8%	8 514	14.3%	957	(17.2%)	195.8%
Other revenue	14 517	14 517	87 465	602.5%	20 781	143.1%	94 374	650.1%	202 620	1 395.7%	2 981	20.8%	3 066.0%
Transfers and Subsidies - Operational	123 043	123 043	55 398	45.0%	43 522	35.4%	31 305	25.4%	130 225	105.8%	50 050	42.4%	(37.5%)
Transfers and Subsidies - Capital	51 211	51 211	22 749	44.4%	12 478	24.4%	57 725	112.7%	92 952	181.5%	6 405	24.6%	801.2%
Interest	14 635	14 635	489	3.3%	433	3.0%	290	2.0%	1 211	8.3%	353	32.6%	(17.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(258 207)**	**(258 207)**	**(94 552)**	**36.6%**	**(106 107)**	**41.1%**	**(85 007)**	**32.9%**	**(285 666)**	**110.6%**	**(76 764)**	**112.7%**	**10.7%**
Suppliers and employees	(256 615)	(256 615)	(94 552)	36.8%	(106 107)	41.3%	(85 007)	33.1%	(285 666)	111.3%	(76 764)	114.1%	10.7%
Finance charges	(1 592)	(1 592)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 150**	**57 150**	**86 732**	**151.8%**	**(14 318)**	**(25.1%)**	**108 996**	**190.7%**	**181 410**	**317.4%**	**(8 949)**	**(180.4%)**	**(1 318.0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(55 307)**	**(55 307)**	**(17 918)**	**32.4%**	**(20 039)**	**36.2%**	**(1 892)**	**3.4%**	**(39 849)**	**72.1%**	**(6 592)**	**10.4%**	**(71.3%)**
Capital assets	(55 307)	(55 307)	(17 918)	32.4%	(20 039)	36.2%	(1 892)	3.4%	(39 849)	72.1%	(6 592)	10.4%	(71.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(55 307)**	**(55 307)**	**(17 918)**	**32.4%**	**(20 039)**	**36.2%**	**(1 892)**	**3.4%**	**(39 849)**	**72.1%**	**(6 592)**	**10.4%**	**(71.3%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(161)**	**-**	**(65)**	**-**	**(261)**	**-**	**(487)**	**-**	**(194)**	**-**	**34.6%**
Repayment of borrowing	-	-	(161)	-	(65)	-	(261)	-	(487)	-	(194)	-	34.6%
Net Cash from/(used) Financing Activities	**-**	**-**	**(161)**	**-**	**(65)**	**-**	**(261)**	**-**	**(487)**	**-**	**(194)**	**-**	**34.6%**
Net Increase/(Decrease) in cash held	**1 843**	**1 843**	**68 653**	**3 725.3%**	**(34 421)**	**(1 867.8%)**	**106 842**	**5 797.5%**	**141 073**	**7 655.0%**	**(15 735)**	**(526.0%)**	**(779.0%)**
Cash/cash equivalents at the year begin:	7 101	7 101	9 243	130.2%	77 837	1 096.2%	43 413	611.4%	9 243	130.2%	(161 591)	106.6%	(126.9%)
Cash/cash equivalents at the year end:	**8 944**	**8 944**	**77 837**	**870.3%**	**43 413**	**485.4%**	**150 255**	**1 680.0%**	**150 255**	**1 680.0%**	**(177 326)**	**(419.7%)**	**(184.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 467	2.9%	2 409	2.0%	2 250	1.9%	112 078	93.2%	120 203	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 642	5.6%	1 483	5.0%	798	2.7%	25 600	86.7%	29 522	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 136	12.0%	2 722	1.9%	2 486	1.7%	120 965	84.4%	143 309	36.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 388	4.7%	489	1.7%	478	1.6%	27 231	92.0%	29 585	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 843	4.5%	980	1.5%	968	1.5%	58 972	92.5%	63 763	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	.8%	2	.8%	2	.8%	253	97.5%	259	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	0	-	11 758	100.0%	11 758	3.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**26 478**	**6.6%**	**8 084**	**2.0%**	**6 982**	**1.8%**	**356 856**	**89.6%**	**398 400**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 649	8.2%	592	1.8%	408	1.3%	28 616	88.7%	32 264	8.1%	-	-	-	-
Commercial	4 200	13.0%	1 598	5.0%	978	3.0%	25 502	79.0%	32 279	8.1%	-	-	-	-
Households	19 629	5.9%	5 894	1.8%	5 596	1.7%	302 738	90.7%	333 857	83.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**26 478**	**6.6%**	**8 084**	**2.0%**	**6 982**	**1.8%**	**356 856**	**89.6%**	**398 400**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	(586)	(1.7%)	3 381	9.9%	3 047	8.9%	28 466	83.0%	34 309	30.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 654	2.2%	1 499	2.0%	16	-	70 994	95.7%	74 162	65.4%
Auditor-General	-	-	-	-	(1 500)	(31.0%)	6 343	131.0%	4 843	4.3%
Other	2	100.0%	-	-	-	-	-	-	2	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 070**	**.9%**	**4 880**	**4.3%**	**1 562**	**1.4%**	**105 803**	**93.4%**	**113 315**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 468 686**	**1 461 865**	**415 124**	**28.3%**	**349 733**	**23.8%**	**334 790**	**22.9%**	**1 099 647**	**75.2%**	**284 644**	**72.8%**	**17.6%**
Exchange Revenue													
Service charges - Electricity	479 524	473 955	127 844	26.7%	112 467	23.5%	119 086	25.1%	359 396	75.8%	101 325	73.2%	17.5%
Service charges - Water	147 583	123 885	27 493	18.6%	28 217	19.1%	36 284	29.3%	91 994	74.3%	26 849	58.6%	35.1%
Service charges - Waste Water Management	81 259	71 792	17 994	22.1%	17 954	22.1%	19 590	27.3%	55 538	77.4%	15 795	64.8%	24.0%
Service charges - Waste Management	52 990	53 826	18 381	34.7%	7 819	14.8%	13 147	24.4%	39 347	73.1%	11 705	70.6%	12.3%
Sale of Goods and Rendering of Services	10 044	10 044	2 362	23.5%	1 790	17.8%	2 225	22.2%	6 377	63.5%	1 504	47.5%	47.9%
Agency services	4 554	4 554	1 120	24.6%	-	-	-	-	1 120	24.6%	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 661	11 618	3 891	11.2%	2 638	7.6%	2 937	25.3%	9 466	81.5%	3 152	56.5%	(6.8%)
Interest earned from Current and Non Current Assets	16 273	16 273	3 388	20.8%	2 878	17.7%	3 140	19.3%	9 406	57.8%	2 549	61.6%	23.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 322	4 312	1 280	38.5%	2 002	60.3%	943	21.9%	4 226	98.0%	935	105.1%	.9%
Licences or permits	2 856	2 856	700	24.5%	562	19.7%	1 144	40.0%	2 406	84.2%	545	58.9%	109.7%
Special rating levies	15 436	15 436	4 789	31.0%	3 024	19.6%	3 035	19.7%	10 848	70.3%	-	-	(100.0%)
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	5 000	980	-	824	-	571	11.4%	2 376	47.5%	-	-	(100.0%)
Operational Revenue	1 955	3 122	570	29.2%	635	32.5%	934	29.9%	2 139	68.5%	2 267	125.3%	(58.8%)
Non-Exchange Revenue													
Property rates	304 484	307 899	106 089	34.8%	66 756	21.9%	67 169	21.8%	240 014	78.0%	60 800	79.5%	10.5%
Surcharges and Taxes	22 602	25 277	(913)	(4.0%)	9 156	40.5%	8 920	35.3%	17 163	67.9%	-	-	(100.0%)
Fines, penalties and forfeits	45 795	90 465	526	1.1%	11 656	25.5%	383	.4%	12 564	13.9%	487	1.9%	(21.4%)
Licences or permits	3 139	3 139	3 816	121.6%	2 609	83.1%	(3 468)	(110.5%)	2 957	94.2%	2 164	70.0%	(260.2%)
Transfer and subsidies - Operational	214 766	214 697	87 065	40.5%	73 610	34.3%	53 671	25.0%	214 346	99.8%	52 035	95.1%	3.1%
Interest Receivables	5 841	4 050	1 016	17.4%	894	15.3%	841	20.8%	2 750	67.9%	(1 130)	37.8%	(174.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 605	19 666	6 733	31.2%	4 243	19.6%	4 217	21.4%	15 193	77.3%	3 660	79.6%	15.2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	20	-	20	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 581 117**	**1 545 173**	**358 804**	**22.7%**	**345 749**	**21.9%**	**334 060**	**21.6%**	**1 038 613**	**67.2%**	**483 779**	**77.1%**	**(30.9%)**
Employee related costs	525 261	440 383	102 755	19.6%	122 992	23.4%	108 129	24.6%	333 876	75.8%	105 606	64.3%	2.4%
Remuneration of councillors	15 988	16 550	3 701	23.1%	3 725	23.3%	4 206	25.4%	11 631	70.3%	3 776	75.6%	11.4%
Bulk purchases - electricity	441 010	440 010	143 490	32.5%	98 241	22.3%	103 192	23.5%	344 923	78.4%	95 417	79.0%	8.1%
Inventory consumed	114 422	113 026	25 573	22.3%	30 414	26.6%	28 570	25.3%	84 558	74.8%	34 805	74.3%	(17.9%)
Debt impairment	65 115	64 219	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	142 422	142 422	35 605	25.0%	18 452	13.0%	27 099	19.0%	81 156	57.0%	29 450	75.0%	(8.0%)
Interest,Dividends and Rent on Land	20 106	39 542	3 935	19.6%	3 727	18.5%	3 599	9.1%	11 261	28.5%	2 754	42.9%	30.7%
Contracted services	142 734	121 294	19 094	13.4%	33 503	23.5%	30 625	25.2%	83 221	68.6%	31 749	50.5%	(3.5%)
Transfers and subsidies	950	950	24	2.5%	-	-	450	47.4%	474	49.9%	14	3.6%	3 045.8%
Irrecoverable debts written off	11 487	54 197	196	1.7%	5 914	51.5%	3 355	6.2%	9 465	17.5%	160 406	94.3%	(97.9%)
Operational Cost and Other Cost	101 623	97 528	24 431	24.0%	28 783	28.3%	24 831	25.5%	78 044	80.0%	19 802	66.1%	25.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Other Losses	-	15 051	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(112 431)**	**(83 308)**	**56 320**		**3 984**		**730**		**61 034**		**(199 135)**		
Transfers and subsidies - capital (monetary allocations)	82 934	125 262	9 123	11.0%	23 606	28.5%	12 252	9.8%	44 981	35.9%	14 626	31.3%	(16.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**106 015**		**(184 509)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**106 015**		**(184 509)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**106 015**		**(184 509)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**106 015**		**(184 509)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**265 462**	**322 565**	**12 933**	**4.9%**	**31 162**	**11.7%**	**23 347**	**7.2%**	**67 442**	**20.9%**	**24 300**	**45.9%**	**(3.9%)**
National Government	44 639	54 860	3 455	7.7%	18 447	41.3%	8 113	14.8%	30 015	54.7%	8 475	44.2%	(4.3%)
Provincial Government	26 087	55 588	4 477	17.2%	4 114	15.8%	478	.9%	9 069	16.3%	12 396	30.5%	(96.1%)
District Municipality	1 391	955	-	-	-	-	1 390	145.5%	1 390	145.5%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 117**	**111 403**	**7 933**	**11.0%**	**22 560**	**31.3%**	**9 981**	**9.0%**	**40 474**	**36.3%**	**20 870**	**36.4%**	**(52.2%)**
Borrowing	152 174	153 003	1 684	1.1%	2 571	1.7%	6 157	4.0%	10 413	6.8%	-	70.1%	(100.0%)
Internally generated funds	41 172	58 159	3 316	8.1%	6 030	14.6%	7 209	12.4%	16 555	28.5%	3 430	36.9%	110.2%
Capital Expenditure Functional	**265 462**	**322 565**	**12 933**	**4.9%**	**31 162**	**11.7%**	**23 347**	**7.2%**	**67 442**	**20.9%**	**24 300**	**45.9%**	**(3.9%)**
Municipal governance and administration	**2 621**	**4 911**	**1 364**	**52.0%**	**118**	**4.5%**	**770**	**15.7%**	**2 252**	**45.8%**	**129**	**97.6%**	**495.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 621	4 906	1 364	52.0%	118	4.5%	768	15.7%	2 249	45.8%	129	98.2%	493.9%
Internal audit	-	5	-	-	-	-	3	50.0%	3	50.0%	-	-	(100.0%)
Community and Public Safety	**2 441**	**21 456**	**3 163**	**129.6%**	**937**	**38.4%**	**1 232**	**5.7%**	**5 332**	**24.9%**	**1 264**	**33.5%**	**(2.5%)**
Community and Social Services	50	50	-	-	7	13.7%	22	43.6%	29	57.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 391	2 390	-	-	12	.5%	1 390	58.2%	1 402	58.7%	-	-	(100.0%)
Housing	-	19 016	3 163	-	918	-	(180)	(.9%)	3 902	20.5%	1 264	35.8%	(114.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**173 232**	**191 012**	**2 724**	**1.6%**	**11 508**	**6.6%**	**10 787**	**5.6%**	**25 018**	**13.1%**	**517**	**7.3%**	**1 987.3%**
Planning and Development	6 580	8 276	44	.7%	2 817	42.8%	109	1.3%	2 970	35.9%	221	20.1%	(50.6%)
Road Transport	166 652	182 736	2 680	1.6%	8 691	5.2%	10 677	5.8%	22 048	12.1%	296	6.2%	3 511.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87 169**	**105 186**	**5 682**	**6.5%**	**18 599**	**21.3%**	**10 558**	**10.0%**	**34 840**	**33.1%**	**22 390**	**40.2%**	**(52.8%)**
Energy sources	49 509	42 935	1 178	2.4%	11 216	22.7%	6 276	14.6%	18 671	43.5%	9 791	37.4%	(35.9%)
Water Management	18 289	30 749	1 106	6.0%	3 613	19.8%	1 202	3.9%	5 922	19.3%	3 117	27.0%	(61.4%)
Waste Water Management	17 872	30 002	3 398	19.0%	3 770	21.1%	3 080	10.3%	10 247	34.2%	9 483	56.5%	(67.5%)
Waste Management	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 644 382**	**1 624 301**	**995 233**	**60.5%**	**851 847**	**51.8%**	**885 253**	**54.5%**	**2 732 334**	**168.2%**	**331 883**	**65.4%**	**166.7%**
Property rates	294 809	296 352	95 335	32.3%	64 253	21.8%	85 351	28.8%	244 939	82.7%	55 813	72.5%	52.9%

Service charges	908 343	846 520	209 234	23.0%	214 782	23.6%	181 663	21.5%	605 679	71.5%	187 835	66.4%	(3.3%)
Other revenue	127 258	146 022	584 293	459.1%	485 671	381.6%	560 914	384.1%	1 630 878	1 116.9%	12 101	32.4%	4 535.2%
Transfers and Subsidies - Operational	214 766	214 845	87 981	41.0%	72 563	33.8%	52 378	24.4%	212 921	99.1%	50 279	95.1%	4.2%
Transfers and Subsidies - Capital	82 934	104 291	18 392	22.2%	14 578	17.6%	4 947	4.7%	37 917	36.4%	25 856	34.8%	(80.9%)
Interest	16 273	16 273	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 505 341)**	**(1 437 766)**	**(244 934)**	**16.3%**	**(273 821)**	**18.2%**	**(299 103)**	**20.8%**	**(817 857)**	**56.9%**	**(76 052)**	**12.0%**	**293.3%**
Suppliers and employees	(1 485 124)	(1 417 549)	(244 934)	16.5%	(271 074)	18.3%	(299 103)	21.1%	(815 110)	57.5%	(76 052)	12.1%	293.3%
Finance charges	(19 267)	(19 267)	-	-	(2 747)	14.3%	-	-	(2 747)	14.3%	-	-	-
Transfers and Subsidies	(950)	(950)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**139 042**	**186 536**	**750 299**	**539.6%**	**578 027**	**415.7%**	**586 150**	**314.2%**	**1 914 476**	**1 026.3%**	**255 831**	**499.8%**	**129.1%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(265 462)**	**(318 092)**	**(17 375)**	**6.5%**	**(33 183)**	**12.5%**	**(28 408)**	**8.9%**	**(78 965)**	**24.8%**	**(27 489)**	**34.0%**	**3.3%**
Capital assets	(265 462)	(318 092)	(17 375)	6.5%	(33 183)	12.5%	(28 408)	8.9%	(78 965)	24.8%	(27 489)	34.0%	3.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(265 462)**	**(318 092)**	**(17 375)**	**6.5%**	**(33 183)**	**12.5%**	**(28 408)**	**8.9%**	**(78 965)**	**24.8%**	**(27 489)**	**34.0%**	**3.3%**
Cash Flow from Financing Activities													
Receipts	**100 000**	**100 000**	**-**	**-**	**-**	**-**	**916**	**.9%**	**916**	**.9%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	916	.9%	916	.9%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(23 990)**	**(23 990)**	**(7 253)**	**30.2%**	**(3 014)**	**12.6%**	**(8 721)**	**36.4%**	**(18 988)**	**79.1%**	**(5 022)**	**80.2%**	**73.7%**
Repayment of borrowing	(23 990)	(23 990)	(7 253)	30.2%	(3 014)	12.6%	(8 721)	36.4%	(18 988)	79.1%	(5 022)	80.2%	73.7%
Net Cash from/(used) Financing Activities	**76 010**	**76 010**	**(7 253)**	**(9.5%)**	**(3 014)**	**(4.0%)**	**(7 805)**	**(10.3%)**	**(18 072)**	**(23.8%)**	**(5 022)**	**(14.5%)**	**55.4%**
Net Increase/(Decrease) in cash held	**(50 411)**	**(55 546)**	**725 672**	**(1 439.5%)**	**541 830**	**(1 074.8%)**	**549 938**	**(990.1%)**	**1 817 440**	**(3 271.9%)**	**223 320**	**1 557.3%**	**146.3%**
Cash/cash equivalents at the year begin:	194 402	180 582	178 268	91.7%	906 254	466.2%	1 448 083	801.9%	178 268	98.7%	710 554	98.3%	103.8%
Cash/cash equivalents at the year end:	143 991	125 035	906 254	629.4%	1 448 083	1 005.7%	1 998 021	1 598.0%	1 998 021	1 598.0%	933 874	480.4%	113.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 061	36.9%	5 515	5.6%	5 110	5.2%	51 127	52.3%	97 813	25.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	40 408	69.5%	2 633	4.5%	1 980	3.4%	13 131	22.6%	58 152	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 299	38.7%	2 714	4.2%	2 201	3.4%	35 179	53.8%	65 394	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 814	42.3%	1 976	5.6%	1 746	5.0%	16 503	47.1%	35 039	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 054	41.2%	1 389	5.2%	1 272	4.7%	13 142	48.9%	26 857	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 557	11.2%	334	.7%	382	.8%	43 159	87.3%	49 433	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(34 388)	(61.6%)	438	.8%	356	.6%	89 401	160.2%	55 807	14.4%	-	-	-	-
Total By Income Source	**98 806**	**25.4%**	**14 999**	**3.9%**	**13 047**	**3.4%**	**261 642**	**67.3%**	**388 495**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 416	14.4%	945	5.6%	1 006	6.0%	12 469	74.1%	16 836	4.3%	-	-	-	-
Commercial	14 669	60.1%	513	2.1%	378	1.6%	8 833	36.2%	24 394	6.3%	-	-	-	-
Households	81 717	23.5%	13 540	3.9%	11 662	3.4%	240 319	69.2%	347 238	89.4%	-	-	-	-
Other	4	14.5%	1	3.5%	1	3.5%	21	78.4%	27	-	-	-	-	-
Total By Customer Group	**98 806**	**25.4%**	**14 999**	**3.9%**	**13 047**	**3.4%**	**261 642**	**67.3%**	**388 495**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	35 792	100.0%	-	-	-	-	-	-	35 792	18.0%
Bulk Water	1 313	157.4%	80	9.6%	80	9.6%	(639)	(76.6%)	834	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	150 712	100.0%	-	-	-	-	-	-	150 712	76.0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 974	96.8%	2	-	216	2.6%	49	.6%	8 241	4.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 818	100.0%	2 818	1.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**195 792**	**98.7%**	**82**	**-**	**296**	**.1%**	**2 228**	**1.1%**	**198 398**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**254 041**	**246 443**	**96 414**	**38.0%**	**53 886**	**21.2%**	**44 248**	**18.0%**	**194 548**	**78.9%**	**39 250**	**57.6%**	**12.7%**
Exchange Revenue													
Service charges - Electricity	5 180	4 240	964	18.6%	1 014	19.6%	1 204	28.4%	3 181	75.0%	1 003	70.9%	20.1%
Service charges - Water	31 118	28 153	8 583	27.6%	5 387	17.3%	6 191	22.0%	20 160	71.6%	5 815	69.1%	6.5%
Service charges - Waste Water Management	18 290	15 790	3 743	20.5%	3 723	20.4%	3 730	23.6%	11 196	70.9%	3 562	68.2%	4.7%
Service charges - Waste Management	9 192	8 192	2 003	21.8%	2 003	21.8%	1 994	24.3%	6 000	73.2%	1 909	72.0%	4.5%
Sale of Goods and Rendering of Services	458	587	205	44.8%	79	17.2%	191	32.6%	476	81.1%	369	157.3%	(48.1%)
Agency services	4 394	2 399	1 482	33.7%	91	2.1%	1 042	43.4%	2 616	109.0%	417	28.8%	150.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 312	15 191	3 805	26.6%	4 271	29.8%	3 821	25.2%	11 898	78.3%	3 617	65.0%	5.6%
Interest earned from Current and Non Current Assets	1 006	700	200	19.9%	158	15.7%	45	6.4%	404	57.7%	99	55.8%	(54.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	448	600	119	26.7%	119	26.5%	111	18.5%	349	58.2%	111	79.9%	.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	398	328	5	1.4%	(1)	(.2%)	26	8.0%	31	9.5%	17	53.6%	55.0%
Non-Exchange Revenue													
Property rates	35 443	32 784	32 840	92.7%	(56)	(.2%)	(8)	-	32 776	100.0%	6	98.3%	(230.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 916	43 000	9 384	23.5%	12 116	30.4%	10 312	24.0%	31 812	74.0%	1 055	(96.5%)	877.4%
Licences or permits	250	10	1	.6%	1	.5%	1	8.1%	4	35.0%	-	-	(100.0%)
Transfer and subsidies - Operational	86 752	87 469	31 423	36.2%	23 106	26.6%	14 522	16.6%	69 050	78.9%	19 459	82.5%	(25.4%)
Interest Receivables	6 883	7 000	1 655	24.0%	1 875	27.2%	1 066	15.2%	4 596	65.7%	1 811	77.4%	(41.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**249 350**	**256 070**	**56 716**	**22.7%**	**66 549**	**26.7%**	**65 066**	**25.4%**	**188 331**	**73.5%**	**61 000**	**53.7%**	**6.7%**
Employee related costs	84 546	85 810	20 587	24.4%	20 117	23.8%	26 563	31.0%	67 267	78.4%	26 969	88.3%	(1.5%)
Remuneration of councillors	5 623	5 623	1 376	24.5%	1 305	23.2%	1 578	28.1%	4 259	75.7%	1 309	73.8%	20.5%
Bulk purchases - electricity	4 827	4 827	948	19.6%	817	16.9%	371	7.7%	2 135	44.2%	468	80.5%	(20.8%)
Inventory consumed	8 694	6 287	1 341	15.4%	1 254	14.4%	847	13.5%	3 442	54.8%	821	49.4%	3.2%
Debt impairment	48 495	56 886	17 738	36.6%	20 919	43.1%	19 531	34.3%	58 188	102.3%	15 480	(8.7%)	26.2%
Depreciation, Amortisation and Impairment	25 819	25 819	6 455	25.0%	6 455	25.0%	6 455	25.0%	19 364	75.0%	6 349	75.0%	1.7%
Interest,Dividends and Rent on Land	952	945	111	11.6%	272	28.6%	177	18.8%	560	59.3%	161	74.5%	10.2%
Contracted services	17 252	16 952	2 311	13.4%	2 851	16.5%	2 783	16.4%	7 945	46.9%	3 442	72.2%	(19.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 373	20 373	150	.7%	1 443	7.1%	2 064	10.1%	3 656	17.9%	372	16.2%	454.3%
Operational Cost and Other Cost	32 769	32 548	5 699	17.4%	11 118	33.9%	4 697	14.4%	21 515	66.1%	5 629	67.0%	(16.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 691**	**(9 628)**	**39 698**		**(12 663)**		**(20 818)**		**6 217**		**(21 750)**		
Transfers and subsidies - capital (monetary allocations)	55 076	46 859	10 376	18.8%	16 012	29.1%	(166)	(.4%)	26 222	56.0%	6 650	16.5%	(102.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**32 440**		**(15 100)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**32 440**		**(15 100)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**32 440**		**(15 100)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**32 440**		**(15 100)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**50 609**	**51 522**	**13 478**	**26.6%**	**18 272**	**36.1%**	**1 205**	**2.3%**	**32 955**	**64.0%**	**9 096**	**77.0%**	**(86.8%)**
National Government	36 842	36 664	8 297	22.5%	9 312	25.3%	(387)	(1.1%)	17 222	47.0%	4 018	37.0%	(109.6%)
Provincial Government	8 500	8 500	4 796	56.4%	8 554	100.6%	1 437	16.9%	14 786	174.0%	5 045	345.2%	(71.5%)
District Municipality	1 466	1 466	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 809**	**46 630**	**13 093**	**28.0%**	**17 866**	**38.2%**	**1 049**	**2.3%**	**32 008**	**68.6%**	**9 063**	**78.7%**	**(88.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	4 892	386	10.1%	406	10.7%	155	3.2%	947	19.4%	33	12.6%	367.6%
Capital Expenditure Functional	**50 609**	**51 522**	**14 203**	**28.1%**	**18 272**	**36.1%**	**1 205**	**2.3%**	**33 680**	**65.4%**	**9 096**	**77.0%**	**(86.8%)**
Municipal governance and administration	**2 100**	**2 060**	**854**	**40.7%**	**102**	**4.9%**	**155**	**7.5%**	**1 111**	**54.0%**	**33**	**(915.2%)**	**367.6%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 060	854	40.7%	102	4.9%	155	7.5%	1 111	54.0%	33	74.1%	367.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 180**	**2 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**211.2%**	**-**
Community and Social Services	714	714	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 466	1 466	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 841**	**14 705**	**4 718**	**34.1%**	**8 554**	**61.8%**	**1 437**	**9.8%**	**14 708**	**100.0%**	**5 045**	**323.0%**	**(71.5%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 841	14 705	4 718	34.1%	8 554	61.8%	1 437	9.8%	14 708	100.0%	5 045	323.0%	(71.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**32 487**	**32 577**	**8 631**	**26.6%**	**9 616**	**29.6%**	**(387)**	**(1.2%)**	**17 860**	**54.8%**	**4 018**	**29.8%**	**(109.6%)**
Energy sources	10 181	10 003	3 837	37.7%	1 550	15.2%	1 052	10.5%	6 439	64.4%	-	36.0%	(100.0%)
Water Management	-	982	18	-	-	-	-	-	18	1.8%	-	-	-
Waste Water Management	22 306	21 592	4 519	20.3%	8 067	36.2%	(1 439)	(6.7%)	11 147	51.6%	4 018	28.0%	(135.8%)
Waste Management	-	-	256	-	-	-	-	-	256	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**209 148**	**198 573**	**78 018**	**37.3%**	**69 734**	**33.3%**	**41 776**	**21.0%**	**189 528**	**95.4%**	**51 824**	**72.9%**	**(19.4%)**
Property rates	27 291	30 778	7 963	29.2%	8 017	29.4%	11 086	36.0%	27 067	87.9%	5 674	60.8%	95.4%

Service charges	30 012	22 489	2 792	9.3%	3 554	11.8%	2 409	10.7%	8 754	38.9%	2 835	32.5%	(15.0%)
Other revenue	18 017	12 622	441	2.5%	297	1.6%	397	3.1%	1 135	9.0%	753	10.1%	(47.3%)
Transfers and Subsidies - Operational	86 752	85 825	32 988	38.0%	27 290	31.5%	13 869	16.2%	74 147	86.4%	19 276	101.0%	(28.1%)
Transfers and Subsidies - Capital	47 076	46 859	33 834	71.9%	30 576	65.0%	13 751	29.3%	78 161	166.8%	23 257	93.5%	(40.9%)
Interest	-	-	-	-	-	-	264	-	264	-	29	.7%	803.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(165 146)**	**(162 084)**	**(38 544)**	**23.3%**	**(35 892)**	**21.7%**	**(40 981)**	**25.3%**	**(115 418)**	**71.2%**	**(24 112)**	**47.7%**	**70.0%**
Suppliers and employees	(164 194)	(161 140)	(37 972)	23.1%	(35 892)	21.9%	(40 981)	25.4%	(114 845)	71.3%	(24 112)	48.0%	70.0%
Finance charges	(952)	(945)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	(573)	-	-	-	-	-	(573)	-	-	-	-
Net Cash from/(used) Operating Activities	**44 002**	**36 489**	**39 473**	**89.7%**	**33 842**	**76.9%**	**794**	**2.2%**	**74 110**	**203.1%**	**27 711**	**144.6%**	**(97.1%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(59 539)**	**(48 849)**	**(8 614)**	**14.5%**	**(21 163)**	**35.5%**	**(4 598)**	**9.4%**	**(34 375)**	**70.4%**	**-**	**-**	**(100.0%)**
Capital assets	(59 539)	(48 849)	(8 614)	14.5%	(21 163)	35.5%	(4 598)	9.4%	(34 375)	70.4%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 539)**	**(48 849)**	**(8 614)**	**14.5%**	**(21 163)**	**35.5%**	**(4 598)**	**9.4%**	**(34 375)**	**70.4%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(15 537)**	**(12 360)**	**30 860**	**(198.6%)**	**12 679**	**(81.6%)**	**(3 804)**	**30.8%**	**39 735**	**(321.5%)**	**27 711**	**927.8%**	**(113.7%)**
Cash/cash equivalents at the year begin:	3 409	6 171	59 984	1 759.7%	53 413	1 566.9%	60 733	984.2%	59 984	972.1%	16 728	2 149.9%	263.1%
Cash/cash equivalents at the year end:	**(12 128)**	**(6 190)**	**53 458**	**(440.8%)**	**64 425**	**(531.2%)**	**53 251**	**(860.3%)**	**53 251**	**(860.3%)**	**25 855**	**271.0%**	**106.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 568	2.0%	3 129	2.4%	2 995	2.3%	119 915	93.2%	128 607	36.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	214	77.9%	10	3.7%	10	3.6%	41	14.8%	275	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 758	1.7%	1 686	1.6%	1 923	1.8%	100 235	94.9%	105 602	30.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 874	2.5%	1 846	2.4%	1 826	2.4%	70 923	92.7%	76 470	21.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	976	2.7%	925	2.6%	911	2.6%	32 853	92.1%	35 665	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	2.5%	48	3.0%	47	2.9%	1 481	91.6%	1 618	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	1.3%	6	2.1%	6	2.1%	255	94.6%	269	.1%	-	-	-	-
Total By Income Source	**7 434**	**2.1%**	**7 650**	**2.2%**	**7 718**	**2.2%**	**325 703**	**93.5%**	**348 505**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	434	4.1%	269	2.5%	214	2.0%	9 755	91.4%	10 672	3.1%	-	-	-	-
Commercial	506	3.5%	324	2.2%	321	2.2%	13 378	92.1%	14 530	4.2%	-	-	-	-
Households	5 781	2.2%	6 287	2.4%	6 098	2.3%	243 657	93.1%	261 822	75.1%	-	-	-	-
Other	714	1.2%	769	1.3%	1 084	1.8%	58 914	95.8%	61 481	17.6%	-	-	-	-
Total By Customer Group	**7 434**	**2.1%**	**7 650**	**2.2%**	**7 718**	**2.2%**	**325 703**	**93.5%**	**348 505**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	94	48.3%	-	-	101	51.7%	195	.9%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	431	3.4%	775	6.2%	281	2.2%	11 105	88.2%	12 592	61.3%
Auditor-General	-	-	301	3.9%	85	1.1%	7 266	94.9%	7 653	37.2%
Other	13	11.9%	93	88.1%	-	-	-	-	106	.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**443**	**2.2%**	**1 264**	**6.1%**	**366**	**1.8%**	**18 485**	**89.9%**	**20 558**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**385 125**	**427 562**	**90 219**	**23.4%**	**103 434**	**26.9%**	**29 187**	**6.8%**	**222 840**	**52.1%**	**79 939**	**66.9%**	**(63.5%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 320	10 320	1 691	16.4%	801	7.8%	1 483	14.4%	3 975	38.5%	3 696	38.5%	(59.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20	20	1	3.6%	0	2.4%	1	5.2%	2	11.2%	1	89.2%	(12.2%)
Interest earned from Current and Non Current Assets	10 800	10 800	3 628	33.6%	2 475	22.9%	4 307	39.9%	10 410	96.4%	5 002	78.9%	(13.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	132	132	33	24.7%	34	26.1%	23	17.4%	90	68.2%	(13)	47.7%	(279.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	120	21	17.9%	26 252	21 877.0%	(38 487)	(32 072.4%)	(12 213)	(10 177.5%)	3 043	41 805.2%	(1 364.7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	300	300	46	15.3%	29	9.6%	39	13.0%	114	37.9%	40	53.3%	(3.2%)
Transfer and subsidies - Operational	328 722	359 661	84 798	25.8%	73 843	22.5%	61 820	17.2%	220 461	61.3%	68 169	61.2%	(9.3%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	34 711	46 209	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**385 125**	**427 562**	**70 641**	**18.3%**	**76 497**	**19.9%**	**68 451**	**16.0%**	**215 589**	**50.4%**	**72 374**	**47.0%**	**(5.4%)**
Employee related costs	75 897	75 929	15 164	20.0%	17 054	22.5%	14 851	19.6%	47 069	62.0%	13 897	62.5%	6.9%
Remuneration of councillors	9 312	9 312	2 089	22.4%	2 031	21.8%	2 316	24.9%	6 436	69.1%	2 128	71.0%	8.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	4 000	4 350	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 665	6 781	767	11.5%	1 007	15.1%	1 084	16.0%	2 858	42.1%	811	48.2%	33.7%
Transfers and subsidies	22 473	22 473	5 410	24.1%	6 317	28.1%	4 365	19.4%	16 091	71.6%	5 625	58.8%	(22.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	266 778	308 717	47 212	17.7%	50 089	18.8%	45 835	14.8%	143 135	46.4%	49 914	42.2%	(8.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**7 250**		**7 564**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**7 250**		**7 564**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**7 250**		**7 564**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**7 250**		**7 564**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**7 250**		**7 564**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**6 849**	**10 640**	**2 730**	**39.9%**	**151**	**2.2%**	**18**	**.2%**	**2 899**	**27.2%**	**31**	**15.6%**	**(40.9%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 849	10 640	2 730	39.9%	151	2.2%	18	.2%	2 899	27.2%	31	15.6%	(40.9%)
Capital Expenditure Functional	**6 849**	**10 640**	**2 730**	**39.9%**	**151**	**2.2%**	**18**	**.2%**	**2 899**	**27.2%**	**31**	**15.6%**	**(40.9%)**
Municipal governance and administration	**4 628**	**5 118**	**109**	**2.4%**	**124**	**2.7%**	**14**	**.3%**	**248**	**4.8%**	**29**	**25.1%**	**(51.1%)**
Executive and Council	14	14	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 614	5 104	109	2.4%	124	2.7%	14	.3%	248	4.9%	29	25.1%	(51.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 370**	**4 570**	**2 621**	**191.3%**	**-**	**-**	**-**	**-**	**2 621**	**57.3%**	**(0)**	**.8%**	**(100.0%)**
Community and Social Services	900	4 100	2 621	291.2%	-	-	-	-	2 621	63.9%	(0)	.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	470	470	-	-	-	-	-	-	-	-	(0)	2.0%	(100.0%)
Economic and Environmental Services	**252**	**352**	**-**	**-**	**-**	**-**	**4**	**1.2%**	**4**	**1.2%**	**2**	**21.8%**	**83.7%**
Planning and Development	252	352	-	-	-	-	4	1.2%	4	1.2%	2	21.8%	83.7%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**600**	**600**	**-**	**-**	**27**	**4.4%**	**-**	**-**	**27**	**4.4%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**381 115**	**377 325**	**-**	**-**	**-**	**-**	**(54)**	**-**	**(54)**	**-**	**(54)**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	32 893	29 103	-	-	-	-	(54)	(.2%)	(54)	(.2%)	(54)	(.1%)	-
Transfers and Subsidies - Operational	338 222	338 222	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(381 126)**	**(381 156)**	**204**	**(.1%)**	**(310)**	**.1%**	**1 811**	**(.5%)**	**1 705**	**(.4%)**	**(1 331)**	**(.3%)**	**(236.1%)**
Suppliers and employees	(356 563)	(356 593)	204	(.1%)	(310)	.1%	1 811	(.5%)	1 705	(.5%)	(1 331)	(.3%)	(236.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(24 563)	(24 563)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(10)**	**(3 831)**	**204**	**(1 952.6%)**	**(310)**	**2 972.9%**	**1 758**	**(45.9%)**	**1 651**	**(43.1%)**	**(1 384)**	**.5%**	**(227.0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 849)**	**(6 849)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(6 849)	(6 849)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(6 849)**	**(6 849)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 860)**	**(10 680)**	**204**	**(3.0%)**	**(310)**	**4.5%**	**1 758**	**(16.5%)**	**1 651**	**(15.5%)**	**(1 384)**	**.5%**	**(227.0%)**
Cash/cash equivalents at the year begin:	209 838	209 838	-	-	204	.1%	(106)	(.1%)	-	-	2 001	-	(105.3%)
Cash/cash equivalents at the year end:	**202 978**	**199 158**	**204**	**.1%**	**(106)**	**(.1%)**	**188 153**	**94.5%**	**188 153**	**94.5%**	**210 449**	**64.5%**	**(10.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	11	18.9%	1	1.8%	1	1.8%	47	77.6%	61	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	0	6.6%	1	12.7%	0	6.1%	3	74.6%	4	.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1 067	28.5%	-	-	2 676	71.5%	3 743	98.3%	-	-	-	-
Total By Income Source	**12**	**.3%**	**1 069**	**28.1%**	**1**	**-**	**2 726**	**71.6%**	**3 808**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	1 067	29.1%	0	-	2 596	70.9%	3 663	96.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	8.1%	2	1.1%	1	.9%	130	89.9%	145	3.8%	-	-	-	-
Total By Customer Group	**12**	**.3%**	**1 069**	**28.1%**	**1**	**-**	**2 726**	**71.6%**	**3 808**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 619	100.0%	2	-	-	-	-	-	12 621	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 619**	**100.0%**	**2**	**-**	**-**	**-**	**-**	**-**	**12 621**	**100.0%**

Contact Details

Municipal Manager	Ms Unati Daniels	041 508 7104
Chief Financial Officer	Mr Themba Mbukushe	041 508 7035

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**452 172**	**471 912**	**178 645**	**39.5%**	**159 241**	**35.2%**	**93 276**	**19.8%**	**431 163**	**91.4%**	**124 493**	**67.7%**	**(25.1%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	500	1 087	217.5%	971	194.2%	643	128.7%	2 702	540.4%	956	446.0%	(32.7%)
Sale of Goods and Rendering of Services	700	5 600	301	43.0%	(204)	(29.1%)	137	2.5%	235	4.2%	1 099	599.0%	(87.5%)
Agency services	1 700	2 000	1 577	92.8%	984	57.9%	1 496	74.8%	4 057	202.9%	2 644	529.5%	(43.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	129	-	261	-	492	-	882	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	32 000	42 000	5 513	17.2%	7 811	24.4%	1 249	3.0%	14 574	34.7%	7 519	62.2%	(83.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 000	2 500	-	-	1 662	83.1%	169	6.8%	1 831	73.2%	-	-	(100.0%)
Rental from Fixed Assets	270	520	913	338.3%	(710)	(263.1%)	83	15.9%	286	55.0%	734	68.9%	(88.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	1 210	70	5.8%	260	21.5%	478	39.5%	808	66.8%	139	50.8%	244.3%
Non-Exchange Revenue													
Property rates	10 000	12 500	13 590	135.9%	1 419	14.2%	812	6.5%	15 821	126.6%	3 113	49.6%	(73.9%)
Surcharges and Taxes	27 057	17 057	10 753	39.7%	10 688	39.5%	7	-	21 448	125.7%	8 400	67.8%	(99.9%)
Fines, penalties and forfeits	2 200	3 200	454	20.6%	1 108	50.4%	530	16.5%	2 091	65.4%	451	107.3%	17.4%
Licences or permits	1 000	1 800	239	23.9%	649	64.9%	373	20.7%	1 261	70.1%	194	19.8%	92.4%
Transfer and subsidies - Operational	373 535	383 025	143 793	38.5%	133 895	35.8%	86 331	22.5%	364 019	95.0%	99 245	66.2%	(13.0%)
Interest Receivables	-	-	225	-	447	-	477	-	1 148	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**472 047**	**500 085**	**52 731**	**11.2%**	**80 982**	**17.2%**	**60 238**	**12.0%**	**193 950**	**38.8%**	**51 588**	**26.9%**	**16.8%**
Employee related costs	166 716	166 202	12 587	7.5%	16 393	9.8%	25 796	15.5%	54 777	33.0%	11 360	7.5%	127.1%
Remuneration of councillors	30 565	30 565	1 915	6.3%	1 984	6.5%	4 551	14.9%	8 450	27.6%	1 912	6.6%	138.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	153 503	172 053	28 361	18.5%	46 119	30.0%	19 267	11.2%	93 747	54.5%	28 149	48.5%	(31.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	64 263	74 265	9 868	15.4%	16 485	25.7%	10 623	14.3%	36 976	49.8%	10 168	41.2%	4.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 875)**	**(28 173)**	**125 915**		**78 260**		**33 039**		**237 213**		**72 905**		
Transfers and subsidies - capital (monetary allocations)	80 466	86 466	33 065	41.1%	34 841	43.3%	15 718	18.2%	83 625	96.7%	20 657	78.4%	(23.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**320 838**		**93 561**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**320 838**		**93 561**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**320 838**		**93 561**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**320 838**		**93 561**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**127 592**	**145 294**	**32 007**	**25.1%**	**57 473**	**45.0%**	**23 572**	**16.2%**	**113 052**	**77.8%**	**15 057**	**55.9%**	**56.6%**
National Government	64 533	71 406	22 763	35.3%	26 245	40.7%	10 150	14.2%	59 159	82.8%	9 600	62.3%	5.7%
Provincial Government	10 000	16 000	977	9.8%	4 528	45.3%	3 539	22.1%	9 044	56.5%	2 024	54.9%	74.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74 533**	**87 406**	**23 741**	**31.9%**	**30 773**	**41.3%**	**13 689**	**15.7%**	**68 203**	**78.0%**	**11 624**	**60.3%**	**17.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 058	57 888	8 266	15.6%	26 700	50.3%	9 883	17.1%	44 849	77.5%	3 434	41.0%	187.8%
Capital Expenditure Functional	**127 592**	**145 294**	**32 007**	**25.1%**	**57 473**	**45.0%**	**23 572**	**16.2%**	**113 052**	**77.8%**	**15 057**	**55.9%**	**56.6%**
Municipal governance and administration	**24 804**	**24 438**	**978**	**3.9%**	**11 593**	**46.7%**	**84**	**.3%**	**12 655**	**51.8%**	**-**	**7.4%**	**(100.0%)**
Executive and Council	200	379	-	-	142	71.1%	-	-	142	37.6%	-	-	-
Finance and administration	23 704	23 383	415	1.8%	11 451	48.3%	84	.4%	11 950	51.1%	-	7.8%	(100.0%)
Internal audit	900	677	563	62.6%	-	-	-	-	563	83.2%	-	3.2%	-
Community and Public Safety	**16 950**	**18 342**	**2 673**	**15.8%**	**5 978**	**35.3%**	**4 043**	**22.0%**	**12 693**	**69.2%**	**4 960**	**73.8%**	**(18.5%)**
Community and Social Services	8 100	9 739	303	3.7%	4 185	51.7%	1 978	20.3%	6 467	66.4%	850	51.8%	132.9%
Sport And Recreation	8 850	8 602	2 369	26.8%	1 792	20.3%	2 065	24.0%	6 227	72.4%	4 111	79.2%	(49.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**83 338**	**100 914**	**28 240**	**33.9%**	**39 451**	**47.3%**	**19 330**	**19.2%**	**87 021**	**86.2%**	**10 008**	**56.3%**	**93.1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	83 338	100 914	28 240	33.9%	39 451	47.3%	19 330	19.2%	87 021	86.2%	10 008	56.3%	93.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 500**	**1 600**	**116**	**4.6%**	**452**	**18.1%**	**116**	**7.2%**	**683**	**42.7%**	**89**	**28.8%**	**30.2%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	1 600	116	4.6%	452	18.1%	116	7.2%	683	42.7%	89	28.8%	30.2%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**528 538**	**553 278**	**213 267**	**40.4%**	**25 314**	**4.8%**	**99 203**	**17.9%**	**337 785**	**61.1%**	**12 886**	**31.7%**	**669.9%**
Property rates	8 000	10 000	77	1.0%	54	.7%	122	1.2%	253	2.5%	56	1.9%	116.8%

Service charges	400	400	24	6.0%	42	10.4%	57	14.2%	123	30.6%	39	21.9%	45.0%
Other revenue	34 137	31 387	3 555	10.4%	2 087	6.1%	3 097	9.9%	8 738	27.8%	5 260	34.4%	(41.1%)
Transfers and Subsidies - Operational	373 535	383 025	151 241	40.5%	8 050	2.2%	81 302	21.2%	240 593	62.8%	-	29.7%	(100.0%)
Transfers and Subsidies - Capital	80 466	86 466	52 499	65.2%	6 555	8.1%	12 385	14.3%	71 439	82.6%	-	29.7%	(100.0%)
Interest	32 000	42 000	5 872	18.3%	8 527	26.6%	2 241	5.3%	16 640	39.6%	7 530	62.3%	(70.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(415 037)**	**(443 085)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(415 037)	(443 085)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**113 502**	**110 194**	**213 267**	**187.9%**	**25 314**	**22.3%**	**99 203**	**90.0%**	**337 785**	**306.5%**	**12 886**	**158.8%**	**669.9%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(127 592)**	**(145 834)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(127 592)	(145 834)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(127 592)**	**(145 834)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(14 090)**	**(35 640)**	**213 267**	**(1 513.6%)**	**25 314**	**(179.7%)**	**99 203**	**(278.3%)**	**337 785**	**(947.8%)**	**12 886**	**(3 557.7%)**	**669.9%**
Cash/cash equivalents at the year begin:	-	-	-	-	213 267	-	238 582	-	-	-	285 237	-	(16.4%)
Cash/cash equivalents at the year end:	**(14 090)**	**(35 640)**	**213 267**	**(1 513.6%)**	**238 582**	**(1 693.3%)**	**337 785**	**(947.8%)**	**337 785**	**(947.8%)**	**298 123**	**89.0%**	**13.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	406	.6%	663	1.0%	267	.4%	64 311	98.0%	65 647	61.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	357	2.1%	677	3.9%	330	1.9%	15 974	92.1%	17 337	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	(.1%)	65	22.1%	-	-	229	78.0%	293	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	623	2.5%	1 174	4.6%	355	1.4%	23 173	91.5%	25 324	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(302)	17.3%	(441)	25.3%	(16)	.9%	(988)	56.6%	(1 747)	(1.6%)	-	-	-	-
Total By Income Source	**1 083**	**1.0%**	**2 137**	**2.0%**	**936**	**.9%**	**102 698**	**96.1%**	**106 854**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	297	.9%	362	1.1%	56	.2%	31 389	97.8%	32 104	30.0%	-	-	-	-
Commercial	312	2.0%	489	3.1%	191	1.2%	14 637	93.7%	15 629	14.6%	-	-	-	-
Households	286	.8%	745	2.1%	514	1.5%	33 724	95.6%	35 270	33.0%	-	-	-	-
Other	188	.8%	541	2.3%	174	.7%	22 948	96.2%	23 851	22.3%	-	-	-	-
Total By Customer Group	**1 083**	**1.0%**	**2 137**	**2.0%**	**936**	**.9%**	**102 698**	**96.1%**	**106 854**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	4 790	100.0%	4 790	94.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	278	100.0%	278	5.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**5 068**	**100.0%**	**5 068**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**577 548**	**595 940**	**222 971**	**38.6%**	**153 906**	**26.6%**	**121 322**	**20.4%**	**498 199**	**83.6%**	**121 218**	**93.2%**	**.1%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 000	25 000	4 365	17.5%	4 381	17.5%	4 395	17.6%	13 141	52.6%	4 103	72.9%	7.1%
Sale of Goods and Rendering of Services	3 125	3 125	709	22.7%	375	12.0%	182	5.8%	1 265	40.5%	187	102.4%	(2.7%)
Agency services	2 643	2 643	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 683	4 683	1 204	25.7%	1 302	27.8%	1 417	30.3%	3 924	83.8%	1 217	23.5%	16.4%
Interest earned from Current and Non Current Assets	20 000	20 000	4 190	20.9%	2 810	14.1%	2 945	14.7%	9 945	49.7%	4 460	74.2%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 710	5 710	1 610	28.2%	1 570	27.5%	1 541	27.0%	4 721	82.7%	1 281	63.4%	20.2%
Licences or permits	4 633	4 633	500	10.8%	579	12.5%	497	10.7%	1 576	34.0%	434	2 453.5%	14.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 232	13 232	3 987	30.1%	2 199	16.6%	5 043	38.1%	11 228	84.9%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 301	2 581	1 959	150.5%	641	49.3%	798	30.9%	3 398	131.7%	2 012	680.1%	(60.3%)
Non-Exchange Revenue													
Property rates	120 000	120 000	51 742	43.1%	9 936	8.3%	11 669	9.7%	73 347	61.1%	13 450	85.6%	(13.2%)
Surcharges and Taxes	-	-	49	-	(24)	-	(26)	-	-	-	30	-	(185.2%)
Fines, penalties and forfeits	10 600	23 111	5 937	56.0%	11 032	104.1%	2 893	12.5%	19 861	85.9%	3 220	98.9%	(10.2%)
Licences or permits	2 160	2 246	39	1.8%	29	1.4%	34	1.5%	102	4.6%	40	7.0%	(16.7%)
Transfer and subsidies - Operational	349 643	351 607	143 563	41.1%	115 888	33.1%	86 744	24.7%	346 195	98.5%	87 556	98.5%	(.9%)
Interest Receivables	13 317	13 317	3 117	23.4%	3 187	23.9%	3 190	24.0%	9 494	71.3%	3 229	-	(1.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 500	2 052	-	-	-	-	-	-	-	-	-	63.9%	-
Other Gains	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 001 176**	**1 003 409**	**97 323**	**9.7%**	**145 029**	**14.5%**	**223 386**	**22.3%**	**465 738**	**46.4%**	**122 011**	**40.1%**	**83.1%**
Employee related costs	258 094	258 564	57 294	22.2%	58 364	22.6%	57 953	22.4%	173 611	67.1%	57 150	69.8%	1.4%
Remuneration of councillors	27 054	27 054	6 661	24.6%	6 631	24.5%	7 370	27.2%	20 662	76.4%	6 978	77.8%	5.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 350	6 668	1 274	23.8%	1 361	25.4%	1 019	15.3%	3 654	54.8%	1 458	33.6%	(30.1%)
Debt impairment	30 112	43 636	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	420 408	424 516	-	-	41 175	9.8%	122 598	28.9%	163 772	38.6%	26 333	9.0%	365.6%
Interest,Dividends and Rent on Land	2 324	2 324	7	.3%	3	.1%	0	-	11	.5%	24	3.9%	(99.3%)
Contracted services	81 277	76 022	13 062	16.1%	18 858	23.2%	13 862	18.2%	45 782	60.2%	6 109	32.5%	126.9%
Transfers and subsidies	13 335	15 540	854	6.4%	1 156	8.7%	3 541	22.8%	5 552	35.7%	3 705	43.9%	(4.4%)
Irrecoverable debts written off	1 000	1 000	1 318	131.8%	2 819	281.9%	1 093	109.3%	5 230	523.0%	1 674	13.5%	(34.7%)
Operational Cost and Other Cost	85 748	83 710	16 853	19.7%	13 901	16.2%	14 631	17.5%	45 384	54.2%	13 728	57.0%	6.6%
Disposal of Fixed and Intangible Assets	76 270	63 971	-	-	760	1.0%	1 320	2.1%	2 080	3.3%	4 854	67.9%	(72.8%)
Other Losses	203	403	-	-	-	-	-	-	-	-	-	6 050.0%	-
Surplus/(Deficit)	**(423 628)**	**(407 469)**	**125 648**		**8 877**		**(102 064)**		**32 461**		**(793)**		
Transfers and subsidies - capital (monetary allocations)	83 086	114 137	21 668	26.1%	26 703	32.1%	20 093	17.6%	68 464	60.0%	16 359	70.4%	22.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	39	-	39	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**100 964**		**15 566**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**100 964**		**15 566**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**100 964**		**15 566**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**100 964**		**15 566**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**252 619**	**292 089**	**49 769**	**19.7%**	**64 649**	**25.6%**	**48 592**	**16.6%**	**163 009**	**55.8%**	**87 016**	**86.8%**	**(44.2%)**
National Government	80 673	110 704	21 684	26.9%	22 204	27.5%	13 103	11.8%	56 991	51.5%	29 671	103.8%	(55.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 410	39.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	485	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**80 673**	**111 189**	**21 684**	**26.9%**	**22 204**	**27.5%**	**13 103**	**11.8%**	**56 991**	**51.3%**	**31 081**	**92.2%**	**(57.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	171 946	180 901	28 085	16.3%	42 445	24.7%	35 489	19.6%	106 018	58.6%	55 935	83.3%	(36.6%)
Capital Expenditure Functional	**252 619**	**296 238**	**49 769**	**19.7%**	**64 801**	**25.7%**	**48 631**	**16.4%**	**163 200**	**55.1%**	**87 016**	**86.8%**	**(44.1%)**
Municipal governance and administration	**36 704**	**42 397**	**3 479**	**9.5%**	**6 132**	**16.7%**	**5 659**	**13.3%**	**15 270**	**36.0%**	**1 136**	**42.9%**	**398.0%**
Executive and Council	144	144	-	-	-	-	-	-	-	-	120	57.3%	(100.0%)
Finance and administration	34 577	40 270	3 479	10.1%	6 132	17.7%	5 659	14.1%	15 270	37.9%	1 017	42.5%	456.6%
Internal audit	1 983	1 983	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**66 252**	**74 294**	**14 261**	**21.5%**	**15 902**	**24.0%**	**16 653**	**22.4%**	**46 816**	**63.0%**	**540**	**16.2%**	**2 981.8%**
Community and Social Services	300	600	-	-	-	-	70	11.7%	70	11.7%	730	30.2%	(90.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 852	5 091	950	51.3%	2 402	129.7%	81	1.6%	3 432	67.4%	(190)	(5.5%)	(142.4%)
Housing	64 100	68 602	13 311	20.8%	13 500	21.1%	16 502	24.1%	43 313	63.1%	-	74.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**143 193**	**173 659**	**31 356**	**21.9%**	**40 480**	**28.3%**	**24 903**	**14.3%**	**96 739**	**55.7%**	**81 352**	**91.0%**	**(69.4%)**
Planning and Development	8 362	8 727	116	1.4%	229	2.7%	2 300	26.4%	2 645	30.3%	1 463	32.7%	57.2%
Road Transport	134 831	164 931	31 240	23.2%	40 251	29.9%	22 603	13.7%	94 094	57.1%	79 889	92.3%	(71.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 470**	**5 888**	**673**	**10.4%**	**2 287**	**35.4%**	**1 415**	**24.0%**	**4 376**	**74.3%**	**3 987**	**105.4%**	**(64.5%)**
Energy sources	5 600	4 958	673	12.0%	2 287	40.8%	1 169	23.6%	4 130	83.3%	3 987	107.4%	(70.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	930	-	-	-	-	246	26.4%	246	26.4%	-	70.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**691 913**	**818 498**	**333 126**	**48.1%**	**391 315**	**56.6%**	**287 476**	**35.1%**	**1 011 917**	**123.6%**	**855 300**	**127.0%**	**(66.4%)**
Property rates	102 000	102 000	-	-	3 410	3.3%	850	.8%	4 259	4.2%	41 887	51.7%	(98.0%)

Service charges	21 250	21 250	-	-	17	.1%	169	.8%	186	.9%	6 629	39.1%	(97.4%)
Other revenue	100 634	194 204	159 021	158.0%	224 656	223.2%	143 728	74.0%	527 405	271.6%	85 229	98.8%	68.6%
Transfers and Subsidies - Operational	349 643	351 607	149 060	42.6%	119 784	34.3%	93 724	26.7%	362 568	103.1%	689 227	195.4%	(86.4%)
Transfers and Subsidies - Capital	83 086	114 137	24 863	29.9%	41 202	49.6%	47 098	41.3%	113 163	99.1%	32 299	31.8%	45.8%
Interest	35 300	35 300	183	.5%	2 247	6.4%	1 906	5.4%	4 335	12.3%	28	.1%	6 600.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(477 398)**	**(479 188)**	**(151 122)**	**31.7%**	**(174 463)**	**36.5%**	**(152 327)**	**31.8%**	**(477 913)**	**99.7%**	**(72 330)**	**50.2%**	**110.6%**
Suppliers and employees	(463 963)	(464 326)	(151 122)	32.6%	(174 463)	37.6%	(152 327)	32.8%	(477 913)	102.9%	(72 330)	50.2%	110.6%
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(13 335)	(14 763)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**214 514**	**339 309**	**182 004**	**84.8%**	**216 852**	**101.1%**	**135 149**	**39.8%**	**534 004**	**157.4%**	**782 969**	**270.6%**	**(82.7%)**
Cash Flow from Investing Activities													
Receipts	**1 500**	**2 052**	**-**	**-**	**96**	**6.4%**	**-**	**-**	**96**	**4.7%**	**12**	**2.5%**	**(100.0%)**
Proceeds on disposal of PPE	1 500	2 052	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	96	-	-	-	96	-	12	(75.0%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(252 619)**	**(292 089)**	**(50 071)**	**19.8%**	**(71 660)**	**28.4%**	**(48 962)**	**16.8%**	**(170 692)**	**58.4%**	**(7 079)**	**4.3%**	**591.7%**
Capital assets	(252 619)	(292 089)	(50 071)	19.8%	(71 660)	28.4%	(48 962)	16.8%	(170 692)	58.4%	(7 079)	4.3%	591.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(251 119)**	**(290 037)**	**(50 071)**	**19.9%**	**(71 564)**	**28.5%**	**(48 962)**	**16.9%**	**(170 597)**	**58.8%**	**(7 067)**	**4.4%**	**592.8%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(890)**	**17**	**-**	**(252)**	**-**	**(6)**	**.6%**	**(240)**	**27.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(890)	17	-	(252)	-	(6)	.6%	(240)	27.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(890)**	**17**	**-**	**(252)**	**-**	**(6)**	**.6%**	**(240)**	**27.0%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(36 604)**	**48 382**	**131 950**	**(360.5%)**	**145 035**	**(396.2%)**	**86 181**	**178.1%**	**363 167**	**750.6%**	**775 902**	**(930.0%)**	**(88.9%)**
Cash/cash equivalents at the year begin:	107 025	107 025	-	-	265 197	247.8%	410 233	383.3%	-	-	(153 917)	-	(366.5%)
Cash/cash equivalents at the year end:	**70 421**	**155 408**	**265 197**	**376.6%**	**410 233**	**582.5%**	**496 414**	**319.4%**	**496 414**	**319.4%**	**621 985**	**478.4%**	**(20.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 757	4.6%	3 730	1.8%	3 556	1.7%	195 246	92.0%	212 289	69.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 470	6.1%	1 908	2.6%	1 885	2.6%	65 205	88.8%	73 468	24.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	498	7.1%	203	2.9%	198	2.8%	6 092	87.1%	6 991	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	576	4.9%	278	2.4%	275	2.3%	10 609	90.4%	11 737	3.9%	-	-	-	-
Total By Income Source	**15 301**	**5.0%**	**6 118**	**2.0%**	**5 913**	**1.9%**	**277 153**	**91.0%**	**304 486**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 278	3.8%	627	1.9%	624	1.9%	31 069	92.5%	33 599	11.0%	-	-	-	-
Commercial	1 468	4.6%	687	2.2%	612	1.9%	29 046	91.3%	31 813	10.4%	-	-	-	-
Households	10 919	5.1%	4 043	1.9%	3 994	1.9%	195 467	91.2%	214 423	70.4%	-	-	-	-
Other	1 636	6.6%	761	3.1%	683	2.8%	21 570	87.5%	24 651	8.1%	-	-	-	-
Total By Customer Group	**15 301**	**5.0%**	**6 118**	**2.0%**	**5 913**	**1.9%**	**277 153**	**91.0%**	**304 486**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 481	100.0%	-	-	-	-	-	-	10 481	57.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 724	100.0%	-	-	-	-	-	-	7 724	42.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**18 205**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**18 205**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**152 330**	**152 994**	**44 112**	**29.0%**	**38 478**	**25.3%**	**34 620**	**22.6%**	**117 210**	**76.6%**	**33 646**	**74.3%**	**2.9%**
Exchange Revenue													
Service charges - Electricity	13 830	15 240	4 133	29.9%	4 204	30.4%	3 943	25.9%	12 280	80.6%	4 014	112.8%	(1.8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 061	5 061	1 488	36.7%	1 497	36.9%	1 448	28.6%	4 434	87.6%	993	34.3%	45.8%
Sale of Goods and Rendering of Services	1 185	1 095	205	17.3%	148	12.5%	283	25.9%	636	58.1%	383	89.3%	(26.1%)
Agency services	705	705	-	-	224	31.8%	-	-	224	31.8%	(76)	40.1%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 126	1 126	334	29.7%	369	32.8%	401	35.7%	1 104	98.1%	270	41.8%	48.8%
Interest earned from Current and Non Current Assets	6 733	6 733	1 109	16.5%	1 672	24.8%	1 625	24.1%	4 407	65.4%	1 783	61.4%	(8.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	214	214	40	18.6%	56	26.2%	53	24.6%	149	69.4%	72	87.6%	(26.4%)
Licences or permits	2 906	2 750	250	8.6%	250	8.6%	289	10.5%	790	28.7%	274	77.6%	5.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	53	53	810	1 527.9%	14	26.9%	124	234.1%	948	1 788.8%	13	23.0%	868.6%
Non-Exchange Revenue													
Property rates	54 888	53 388	10 035	18.3%	8 668	15.8%	10 600	19.9%	29 303	54.9%	9 298	54.9%	14.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	200	69	34.3%	129	64.3%	177	88.5%	374	187.1%	165	53.6%	7.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 753	60 753	24 659	40.6%	20 462	33.7%	14 840	24.4%	59 961	98.7%	15 384	99.8%	(3.5%)
Interest Receivables	5 676	5 676	980	17.3%	784	13.8%	837	14.7%	2 600	45.8%	1 074	46.5%	(22.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**132 968**	**133 835**	**32 716**	**24.6%**	**28 955**	**21.8%**	**27 276**	**20.4%**	**88 946**	**66.5%**	**26 523**	**67.7%**	**2.8%**
Employee related costs	55 678	57 181	14 076	25.3%	14 678	26.4%	15 080	26.4%	43 835	76.7%	13 494	71.5%	11.8%
Remuneration of councillors	5 738	6 057	1 447	25.2%	1 447	25.2%	1 585	26.2%	4 479	73.9%	1 412	74.4%	12.2%
Bulk purchases - electricity	15 497	17 647	5 586	36.0%	3 962	25.6%	3 844	21.8%	13 393	75.9%	2 111	63.5%	82.1%
Inventory consumed	1 059	1 882	35	3.3%	884	83.5%	282	15.0%	1 201	63.8%	230	20.2%	22.5%
Debt impairment	5 000	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 848	15 810	5 007	24.0%	-	-	-	-	5 007	31.7%	4 740	83.3%	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	39.4%	-
Contracted services	8 393	9 167	1 772	21.1%	1 939	23.1%	2 889	31.5%	6 600	72.0%	1 284	57.4%	125.1%
Transfers and subsidies	450	800	-	-	-	-	63	7.9%	63	7.9%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	15.9%	-
Operational Cost and Other Cost	20 306	23 792	4 793	23.6%	6 045	29.8%	3 532	14.8%	14 369	60.4%	3 252	60.8%	8.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**19 362**	**19 159**	**11 396**		**9 524**		**7 344**		**28 264**		**7 123**		
Transfers and subsidies - capital (monetary allocations)	39 267	58 267	18 623	47.4%	6 597	16.8%	2 430	4.2%	27 650	47.5%	3 659	38.3%	(33.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 629**	**77 426**	**30 019**		**16 120**		**9 774**		**55 914**		**10 782**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**58 629**	**77 426**	**30 019**		**16 120**		**9 774**		**55 914**		**10 782**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 629**	**77 426**	**30 019**		**16 120**		**9 774**		**55 914**		**10 782**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 629**	**77 426**	**30 019**		**16 120**		**9 774**		**55 914**		**10 782**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**45 277**	**64 470**	**14 222**	**31.4%**	**11 691**	**25.8%**	**3 491**	**5.4%**	**29 404**	**45.6%**	**3 957**	**40.7%**	**(11.8%)**
National Government	24 890	50 107	13 449	54.0%	6 581	26.4%	1 497	3.0%	21 527	43.0%	3 037	54.8%	(50.7%)
Provincial Government	8 696	100	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	0	-	-	-	-	-	-	-	-	262	13.7%	(100.0%)
Transfers recognised - capital	**33 585**	**50 207**	**13 449**	**40.0%**	**6 581**	**19.6%**	**1 497**	**3.0%**	**21 527**	**42.9%**	**3 299**	**37.2%**	**(54.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 691	14 263	773	6.6%	5 110	43.7%	1 994	14.0%	7 877	55.2%	658	54.6%	203.0%
Capital Expenditure Functional	**45 277**	**64 470**	**14 222**	**31.4%**	**11 691**	**25.8%**	**3 491**	**5.4%**	**29 404**	**45.6%**	**3 957**	**40.5%**	**(11.8%)**
Municipal governance and administration	**1 198**	**1 698**	**113**	**9.4%**	**460**	**38.4%**	**114**	**6.7%**	**687**	**40.5%**	**319**	**42.2%**	**(64.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 198	1 698	113	9.4%	460	38.4%	114	6.7%	687	40.5%	319	43.2%	(64.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**543**	**450**	**-**	**-**	**-**	**-**	**494**	**109.8%**	**494**	**109.8%**	**-**	**76.8%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	543	450	-	-	-	-	494	109.8%	494	109.8%	-	76.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 377**	**40 504**	**11 312**	**34.9%**	**6 836**	**21.1%**	**2 338**	**5.8%**	**20 487**	**50.6%**	**3 378**	**40.3%**	**(30.8%)**
Planning and Development	1 102	1 403	-	-	582	52.8%	-	-	582	41.5%	-	25.8%	-
Road Transport	31 275	39 101	11 312	36.2%	6 255	20.0%	2 338	6.0%	19 905	50.9%	3 378	40.5%	(30.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 158**	**21 818**	**2 798**	**25.1%**	**4 395**	**39.4%**	**544**	**2.5%**	**7 736**	**35.5%**	**260**	**18.5%**	**109.4%**
Energy sources	8 888	18 383	2 283	25.7%	2 841	32.0%	544	3.0%	5 668	30.8%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 271	3 435	515	22.7%	1 554	68.4%	-	-	2 069	60.2%	260	18.5%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**184 824**	**184 824**	**49 170**	**26.6%**	**34 153**	**18.5%**	**56 144**	**30.4%**	**139 467**	**75.5%**	**105 717**	**65.3%**	**(46.9%)**
Property rates	41 166	41 166	180	.4%	158	.4%	201	.5%	539	1.3%	49 684	136.6%	(99.6%)

Service charges	18 938	18 938	2 459	13.0%	2 257	11.9%	2 267	12.0%	6 984	36.9%	56 034	388.0%	(96.0%)
Other revenue	18 724	18 724	5 266	28.1%	5 073	27.1%	3 819	20.4%	14 159	75.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	59 996	59 996	37 975	63.3%	25 932	43.2%	17 567	29.3%	81 473	135.8%	-	-	(100.0%)
Transfers and Subsidies - Capital	39 267	39 267	3 290	8.4%	732	1.9%	32 290	82.2%	36 312	92.5%	-	-	(100.0%)
Interest	6 733	6 733	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(115 915)**	**(115 915)**	**(48 663)**	**42.0%**	**(46 474)**	**40.1%**	**(50 050)**	**43.2%**	**(145 188)**	**125.3%**	**(24 369)**	**89.9%**	**105.4%**
Suppliers and employees	(115 915)	(115 915)	(48 663)	42.0%	(46 474)	40.1%	(50 050)	43.2%	(145 188)	125.3%	(24 369)	90.2%	105.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**68 909**	**68 909**	**506**	**.7%**	**(12 321)**	**(17.9%)**	**6 094**	**8.8%**	**(5 721)**	**(8.3%)**	**81 348**	**50.3%**	**(92.5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 068)**	**(52 068)**	**(18 187)**	**34.9%**	**(15 088)**	**29.0%**	**(4 496)**	**8.6%**	**(37 772)**	**72.5%**	**(665)**	**13.0%**	**575.9%**
Capital assets	(52 068)	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(4 496)	8.6%	(37 772)	72.5%	(665)	13.0%	575.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 068)**	**(52 068)**	**(18 187)**	**34.9%**	**(15 088)**	**29.0%**	**(4 496)**	**8.6%**	**(37 772)**	**72.5%**	**(665)**	**13.6%**	**575.9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**16 840**	**16 840**	**(17 681)**	**(105.0%)**	**(27 409)**	**(162.8%)**	**1 597**	**9.5%**	**(43 493)**	**(258.3%)**	**80 683**	**95.2%**	**(98.0%)**
Cash/cash equivalents at the year begin:	47 444	47 444	-	-	(17 681)	(37.3%)	(45 090)	(95.0%)	-	-	(26 639)	-	69.3%
Cash/cash equivalents at the year end:	**64 284**	**64 284**	**(17 681)**	**(27.5%)**	**(45 090)**	**(70.1%)**	**(43 493)**	**(67.7%)**	**(43 493)**	**(67.7%)**	**54 044**	**95.2%**	**(180.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 559	14.4%	588	5.4%	529	4.9%	8 115	75.2%	10 791	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 630	9.5%	2 014	2.9%	1 733	2.5%	59 749	85.2%	70 126	78.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	875	10.0%	278	3.2%	252	2.9%	7 377	84.0%	8 782	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	100.0%	-	-	-	-	-	-	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	38.5%	-	-	1	14.9%	4	46.6%	9	-	-	-	-	-
Total By Income Source	**9 079**	**10.1%**	**2 879**	**3.2%**	**2 516**	**2.8%**	**75 246**	**83.9%**	**89 719**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 305	8.4%	610	3.9%	570	3.7%	12 979	83.9%	15 464	17.2%	-	-	-	-
Commercial	872	17.2%	187	3.7%	139	2.7%	3 857	76.3%	5 055	5.6%	-	-	-	-
Households	6 781	9.9%	2 049	3.0%	1 779	2.6%	57 960	84.5%	68 569	76.4%	-	-	-	-
Other	120	19.0%	33	5.3%	28	4.5%	449	71.2%	631	.7%	-	-	-	-
Total By Customer Group	**9 079**	**10.1%**	**2 879**	**3.2%**	**2 516**	**2.8%**	**75 246**	**83.9%**	**89 719**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 444	91.0%	-	-	-	-	143	9.0%	1 587	8.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 410	13.4%	133	1.3%	-	-	9 008	85.4%	10 551	56.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	25	.4%	-	-	6 491	99.6%	6 517	34.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 854**	**15.3%**	**158**	**.8%**	**-**	**-**	**15 643**	**83.9%**	**18 655**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**322 008**	**325 101**	**87 701**	**27.2%**	**97 782**	**30.4%**	**74 915**	**23.0%**	**260 398**	**80.1%**	**62 021**	**96.6%**	**20.8%**
Exchange Revenue													
Service charges - Electricity	72 499	81 045	15 852	21.9%	15 264	21.1%	13 772	17.0%	44 888	55.4%	10 052	130.2%	37.0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 362	9 334	2 015	14.0%	2 195	15.3%	2 119	22.7%	6 330	67.8%	2 921	65.4%	(27.5%)
Sale of Goods and Rendering of Services	7 363	2 575	217	3.0%	103	1.4%	277	10.8%	597	23.2%	1 534	70.4%	(81.9%)
Agency services	2 005	1 493	279	13.9%	218	10.9%	174	11.7%	671	44.9%	384	36.9%	(54.6%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 566	10 444	884	10.3%	2 611	30.5%	2 720	26.0%	6 215	59.5%	2 450	76.0%	11.0%
Interest earned from Current and Non Current Assets	4 063	4 063	-	-	-	-	1 395	34.3%	1 395	34.3%	-	27.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	209	221	44	21.1%	63	30.2%	85	38.3%	192	86.8%	218	146.1%	(61.1%)
Licences or permits	3 845	2 217	530	13.8%	464	12.1%	153	6.9%	1 147	51.7%	1 029	56.4%	(85.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	891	4 869	0	-	0	-	136	2.8%	137	2.8%	0	85.6%	29 493.3%
Non-Exchange Revenue													
Property rates	28 350	28 079	5 007	17.7%	5 363	18.9%	5 632	20.1%	16 003	57.0%	5 367	61.5%	4.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18	120	16	90.4%	100	555.5%	(45)	(37.5%)	71	59.1%	4	38.9%	(1 117.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 328	145 328	62 115	42.7%	47 004	32.3%	35 551	24.5%	144 670	99.5%	36 018	98.3%	(1.3%)
Interest Receivables	7 955	8 757	740	9.3%	2 119	26.6%	2 248	25.7%	5 107	58.3%	2 042	69.8%	10.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	26 554	26 554	-	-	22 278	83.9%	10 698	40.3%	32 976	124.2%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**290 497**	**291 552**	**38 753**	**13.3%**	**82 554**	**28.4%**	**80 893**	**27.7%**	**202 200**	**69.4%**	**9 691**	**34.7%**	**734.7%**
Employee related costs	126 195	127 275	31 735	25.1%	31 909	25.3%	30 777	24.2%	94 421	74.2%	29 962	66.5%	2.7%
Remuneration of councillors	15 692	15 692	3 467	22.1%	3 447	22.0%	3 821	24.3%	10 735	68.4%	3 598	62.6%	6.2%
Bulk purchases - electricity	65 349	65 349	(27 120)	(41.5%)	64 514	98.7%	11 481	17.6%	48 875	74.8%	(28 893)	(16.4%)	(139.7%)
Inventory consumed	324	17	7	2.1%	107	32.9%	112	656.5%	225	1 322.7%	46	42.1%	145.3%
Debt impairment	20 385	20 385	22 275	109.3%	(22 275)	(109.3%)	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 217	23 217	-	-	-	-	17 007	73.3%	17 007	73.3%	-	-	(100.0%)
Interest,Dividends and Rent on Land	2 000	1 500	(195)	(9.8%)	(4 157)	(207.8%)	11 768	784.5%	7 416	494.4%	711	(49.9%)	1 554.2%
Contracted services	13 003	13 375	4 672	35.9%	5 442	41.9%	2 706	20.2%	12 820	95.8%	2 014	58.6%	34.3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	24 330	24 741	3 912	16.1%	3 568	14.7%	3 222	13.0%	10 702	43.3%	2 253	30.2%	43.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	1	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**31 511**	**33 549**	**48 948**		**15 228**		**(5 978)**		**58 198**		**52 329**		
Transfers and subsidies - capital (monetary allocations)	89 322	90 299	9 847	11.0%	14 591	16.3%	35 269	39.1%	59 707	66.1%	17 224	43.1%	104.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**117 905**		**69 554**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**117 905**		**69 554**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**117 905**		**69 554**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**117 905**		**69 554**		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**92 122**	**93 734**	**11 138**	**12.1%**	**23 762**	**25.8%**	**17 556**	**18.7%**	**52 457**	**56.0%**	**10 994**	**(498.4%)**	**59.7%**
National Government	74 322	74 839	9 588	12.9%	23 447	31.5%	16 832	22.5%	49 868	66.6%	8 841	(860.5%)	90.4%
Provincial Government	15 000	15 400	474	3.2%	-	-	181	1.2%	655	4.3%	768	3.3%	(76.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 322**	**90 239**	**10 062**	**11.3%**	**23 447**	**26.2%**	**17 013**	**18.9%**	**50 522**	**56.0%**	**9 609**	**(465.4%)**	**77.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 800	3 495	1 076	38.4%	316	11.3%	543	15.5%	1 934	55.4%	1 385	(1 355.4%)	(60.8%)
Capital Expenditure Functional	**92 122**	**93 734**	**11 138**	**12.1%**	**23 762**	**25.8%**	**17 556**	**18.7%**	**52 457**	**56.0%**	**10 994**	**(498.4%)**	**59.7%**
Municipal governance and administration	**2 800**	**3 495**	**1 076**	**38.4%**	**316**	**11.3%**	**543**	**15.5%**	**1 934**	**55.4%**	**1 187**	**(2 892.8%)**	**(54.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	614	165.4%	(100.0%)
Finance and administration	2 800	3 495	1 076	38.4%	316	11.3%	543	15.5%	1 934	55.4%	573	(4 514.8%)	(5.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 382**	**66 382**	**9 588**	**14.4%**	**17 049**	**25.7%**	**12 748**	**19.2%**	**39 386**	**59.3%**	**8 307**	**(371.3%)**	**53.5%**
Planning and Development	37 737	37 737	9 276	24.6%	11 192	29.7%	5 590	14.8%	26 058	69.1%	8 204	(173.6%)	(31.9%)
Road Transport	28 645	28 645	313	1.1%	5 857	20.4%	7 159	25.0%	13 328	46.5%	103	(495.6%)	6 879.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 940**	**23 858**	**474**	**2.1%**	**6 398**	**27.9%**	**4 265**	**17.9%**	**11 136**	**46.7%**	**1 500**	**(668.8%)**	**184.3%**
Energy sources	22 940	23 458	392	1.7%	6 398	27.9%	4 265	18.2%	11 055	47.1%	957	(879.3%)	345.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	400	82	-	-	-	-	-	82	20.4%	543	(351.0%)	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**361 751**	**369 169**	**106 007**	**29.3%**	**107 312**	**29.7%**	**122 191**	**33.1%**	**335 510**	**90.9%**	**21 756**	**4.3%**	**461.6%**
Property rates	31 710	31 708	3 809	12.0%	3 597	11.3%	4 118	13.0%	11 523	36.3%	3 032	37.5%	35.8%

Service charges	76 998	90 379	23 837	31.0%	26 837	34.9%	49 165	54.4%	99 839	110.5%	10 363	46.0%	374.4%
Other revenue	14 330	7 392	3 320	23.2%	3 170	22.1%	2 607	35.3%	9 096	123.1%	3 571	76.2%	(27.0%)
Transfers and Subsidies - Operational	145 328	145 328	53 300	36.7%	46 650	32.1%	35 564	24.5%	135 514	93.2%	-	(41.8%)	(100.0%)
Transfers and Subsidies - Capital	89 322	90 299	18 641	20.9%	20 750	23.2%	23 302	25.8%	62 693	69.4%	-	7.7%	(100.0%)
Interest	4 063	4 063	3 101	76.3%	6 308	155.2%	7 436	183.0%	16 845	414.6%	4 789	344.9%	55.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(261 511)**	**(262 187)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(4.1%)**	**-**
Suppliers and employees	(259 511)	(260 687)	-	-	-	-	-	-	-	-	-	(4.1%)	-
Finance charges	(2 000)	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**100 240**	**106 982**	**106 007**	**105.8%**	**107 312**	**107.1%**	**122 191**	**114.2%**	**335 510**	**313.6%**	**21 756**	**20.0%**	**461.6%**
Cash Flow from Investing Activities													
Receipts	**-**	**1 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(99 874)**	**(102 928)**	**-**	**-**	**-**	**-**	**(88)**	**.1%**	**(88)**	**.1%**	**-**	**-**	**(100.0%)**
Capital assets	(99 874)	(102 928)	-	-	-	-	(88)	.1%	(88)	.1%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(99 874)**	**(101 428)**	**-**	**-**	**-**	**-**	**(88)**	**.1%**	**(88)**	**.1%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**366**	**5 554**	**106 007**	**28 953.9%**	**107 312**	**29 310.2%**	**122 103**	**2 198.4%**	**335 422**	**6 039.0%**	**21 756**	**(3 984.5%)**	**461.2%**
Cash/cash equivalents at the year begin:	30 825	30 825	-	-	106 007	343.9%	213 319	692.0%	-	-	27 014	132.4%	689.7%
Cash/cash equivalents at the year end:	**31 191**	**36 379**	**106 007**	**339.9%**	**213 319**	**683.9%**	**335 422**	**922.0%**	**335 422**	**922.0%**	**48 770**	**325.1%**	**587.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 016	12.1%	3 150	9.5%	1 012	3.1%	25 004	75.4%	33 183	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 759	2.2%	2 428	3.0%	1 030	1.3%	76 565	93.6%	81 783	29.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 203	1.7%	1 984	2.9%	955	1.4%	64 889	94.0%	69 031	24.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	3.7%	34	5.2%	12	1.9%	573	89.2%	643	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 672	2.1%	3 275	4.2%	1 605	2.1%	71 626	91.6%	78 178	27.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	-	(17)	(.1%)	(8)	-	18 240	100.1%	18 224	6.5%	-	-	-	-
Total By Income Source	**8 682**	**3.1%**	**10 855**	**3.9%**	**4 606**	**1.6%**	**256 898**	**91.4%**	**281 041**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 750	2.7%	3 503	5.3%	1 555	2.4%	58 671	89.6%	65 479	23.3%	-	-	-	-
Commercial	3 794	10.7%	1 885	5.3%	525	1.5%	29 384	82.6%	35 588	12.7%	-	-	-	-
Households	3 060	1.7%	5 374	3.0%	2 491	1.4%	166 966	93.9%	177 892	63.3%	-	-	-	-
Other	78	3.7%	94	4.5%	35	1.7%	1 875	90.1%	2 082	.7%	-	-	-	-
Total By Customer Group	**8 682**	**3.1%**	**10 855**	**3.9%**	**4 606**	**1.6%**	**256 898**	**91.4%**	**281 041**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 012	8.4%	95	.2%	25	-	54 612	91.4%	59 744	54.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 271	5.5%	1 913	8.3%	(354)	(1.5%)	20 164	87.7%	22 993	21.1%
Auditor-General	50	100.0%	-	-	-	-	-	-	50	-
Other	6 212	23.6%	1 795	6.8%	-	-	18 338	69.6%	26 344	24.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 545**	**11.5%**	**3 802**	**3.5%**	**(329)**	**(.3%)**	**93 113**	**85.3%**	**109 131**	**100.0%**

Contact Details

Municipal Manager	Dr Zamuxolo Shasha	043 683 5000
Chief Financial Officer	Dr Zamuxolo Shasha	043 683 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**213 773**	**243 973**	**72 292**	**33.8%**	**48 758**	**22.8%**	**38 611**	**15.8%**	**159 661**	**65.4%**	**39 514**	**83.0%**	**(2.3%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 731	2 020	639	36.9%	468	27.1%	470	23.3%	1 577	78.1%	447	90.7%	5.1%
Sale of Goods and Rendering of Services	5 186	4 897	11	.2%	8	.2%	9	.2%	28	.6%	12	.7%	(31.0%)
Agency services	636	636	126	19.9%	104	16.3%	102	16.0%	332	52.2%	124	57.6%	(18.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	533	81	-	85	-	86	16.1%	252	47.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7 223	7 223	889	12.3%	580	8.0%	748	10.3%	2 217	30.7%	1 030	67.1%	(27.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	902	1 302	142	15.7%	126	14.0%	128	9.9%	396	30.4%	114	44.0%	12.1%
Licences or permits	2 810	2 410	608	21.6%	665	23.7%	724	30.0%	1 997	82.9%	540	58.6%	34.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58	58	41	70.8%	113	194.9%	62	107.7%	216	373.5%	575	1 312.9%	(89.2%)
Non-Exchange Revenue													
Property rates	46 639	46 639	17 959	38.5%	1 457	3.1%	1 482	3.2%	20 897	44.8%	1 385	47.9%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	715	715	104	14.5%	294	41.2%	71	9.9%	469	65.6%	124	58.6%	(43.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 895	172 095	50 751	35.8%	43 844	30.9%	33 822	19.7%	128 417	74.6%	34 166	99.1%	(1.0%)
Interest Receivables	5 977	5 445	942	15.8%	1 013	17.0%	909	16.7%	2 864	52.6%	996	56.3%	(8.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**212 532**	**249 820**	**51 477**	**24.2%**	**57 185**	**26.9%**	**51 082**	**20.4%**	**159 744**	**63.9%**	**48 025**	**77.4%**	**6.4%**
Employee related costs	100 012	103 917	24 379	24.4%	25 020	25.0%	24 994	24.1%	74 393	71.6%	23 417	75.1%	6.7%
Remuneration of councillors	11 356	11 356	2 443	21.5%	2 442	21.5%	2 443	21.5%	7 327	64.5%	2 560	64.3%	(4.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Debt impairment	1 081	1 081	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 219	20 492	5 066	27.8%	3 417	18.8%	5 109	24.9%	13 592	66.3%	4 703	79.7%	8.6%
Interest,Dividends and Rent on Land	568	500	-	-	-	-	-	-	-	-	-	.3%	-
Contracted services	52 312	78 409	12 206	23.3%	15 621	29.9%	13 016	16.6%	40 843	52.1%	10 340	83.9%	25.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	196	4 880	154	78.9%	4 090	2 090.8%	-	-	4 244	87.0%	21	20.4%	(100.0%)
Operational Cost and Other Cost	28 789	29 184	7 228	25.1%	6 596	22.9%	5 521	18.9%	19 345	66.3%	6 958	83.9%	(20.7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 241**	**(5 847)**	**20 816**		**(8 428)**		**(12 470)**		**(82)**		**(8 510)**		
Transfers and subsidies - capital (monetary allocations)	48 670	48 670	15 839	32.5%	15 404	31.7%	19 576	40.2%	50 820	104.4%	5 669	69.5%	245.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**50 738**		**(2 842)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**50 738**		**(2 842)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**50 738**		**(2 842)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**50 738**		**(2 842)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**49 637**	**46 401**	**12 704**	**25.6%**	**10 806**	**21.8%**	**11 241**	**24.2%**	**34 751**	**74.9%**	**8 653**	**1 956.8%**	**29.9%**
National Government	31 178	31 017	10 127	32.5%	9 949	31.9%	7 412	23.9%	27 488	88.6%	6 512	176.9%	13.8%
Provincial Government	8 696	8 696	919	10.6%	-	-	2 652	30.5%	3 571	41.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 874**	**39 713**	**11 046**	**27.7%**	**9 949**	**25.0%**	**10 063**	**25.3%**	**31 058**	**78.2%**	**6 512**	**160.2%**	**54.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 763	6 688	1 658	17.0%	857	8.8%	1 178	17.6%	3 693	55.2%	2 141	8 239.9%	(45.0%)
Capital Expenditure Functional	**49 637**	**46 401**	**12 704**	**25.6%**	**10 806**	**21.8%**	**11 241**	**24.2%**	**34 751**	**74.9%**	**8 653**	**1 787.7%**	**29.9%**
Municipal governance and administration	**12 670**	**9 681**	**919**	**7.3%**	**-**	**-**	**3 304**	**34.1%**	**4 223**	**43.6%**	**179**	**10 582.9%**	**1 745.9%**
Executive and Council	1 304	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 365	9 681	919	8.1%	-	-	3 304	34.1%	4 223	43.6%	179	10 582.5%	1 745.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 124**	**13 888**	**2 868**	**19.0%**	**5 175**	**34.2%**	**4 813**	**34.7%**	**12 856**	**92.6%**	**3 081**	**240.5%**	**56.2%**
Community and Social Services	6 428	5 193	438	6.8%	769	12.0%	3 549	68.3%	4 756	91.6%	708	187.3%	401.4%
Sport And Recreation	8 696	8 696	2 430	27.9%	4 405	50.7%	1 265	14.5%	8 100	93.2%	2 373	282.4%	(46.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 188**	**18 272**	**5 838**	**34.0%**	**5 597**	**32.6%**	**2 584**	**14.1%**	**14 020**	**76.7%**	**2 555**	**131.2%**	**1.2%**
Planning and Development	9 042	9 217	3 238	35.8%	2 887	31.9%	352	3.8%	6 477	70.3%	2 667	114.9%	(86.8%)
Road Transport	8 147	9 054	2 600	31.9%	2 710	33.3%	2 232	24.7%	7 542	83.3%	(113)	148.1%	(2 080.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 656**	**4 560**	**3 078**	**66.1%**	**34**	**.7%**	**540**	**11.8%**	**3 652**	**80.1%**	**2 839**	**135.6%**	**(81.0%)**
Energy sources	4 228	4 263	3 078	72.8%	34	.8%	540	12.7%	3 652	85.7%	2 813	175.0%	(80.8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	428	297	-	-	-	-	-	-	-	-	26	34.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**243 845**	**274 532**	**54 351**	**22.3%**	**21 135**	**8.7%**	**74 341**	**27.1%**	**149 827**	**54.6%**	**21 589**	**(12.0%)**	**244.4%**
Property rates	38 478	38 478	11 750	30.5%	2 587	6.7%	3 153	8.2%	17 491	45.5%	3 361	50.9%	(6.2%)

Service charges	1 593	2 020	534	33.5%	516	32.4%	418	20.7%	1 468	72.7%	342	96.2%	22.4%
Other revenue	5 985	6 045	1 161	19.4%	1 456	24.3%	1 210	20.0%	3 827	63.3%	1 622	68.0%	(25.4%)
Transfers and Subsidies - Operational	141 895	172 095	13 514	9.5%	5 925	4.2%	53 030	30.8%	72 469	42.1%	8 062	(3.5%)	557.8%
Transfers and Subsidies - Capital	48 670	48 670	25 305	52.0%	8 954	18.4%	14 139	29.1%	48 398	99.4%	6 071	(157.7%)	132.9%
Interest	7 223	7 223	2 087	28.9%	1 697	23.5%	2 390	33.1%	6 174	85.5%	2 130	121.2%	12.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(201 184)**	**(234 601)**	**(67 352)**	**33.5%**	**(76 922)**	**38.2%**	**(55 099)**	**23.5%**	**(199 373)**	**85.0%**	**(42 722)**	**460.7%**	**29.0%**
Suppliers and employees	(200 616)	(234 101)	(67 352)	33.6%	(76 922)	38.3%	(55 099)	23.5%	(199 373)	85.2%	(42 722)	461.8%	29.0%
Finance charges	(568)	(500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 661**	**39 931**	**(13 001)**	**(30.5%)**	**(55 787)**	**(130.8%)**	**19 243**	**48.2%**	**(49 546)**	**(124.1%)**	**(21 134)**	**(7 293.7%)**	**(191.1%)**
Cash Flow from Investing Activities													
Receipts	**5 339**	**4 354**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5 339	4 354	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(57 083)**	**(53 361)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(57 083)	(53 361)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 744)**	**(49 007)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(9 083)**	**(9 076)**	**(13 001)**	**143.1%**	**(55 787)**	**614.2%**	**19 243**	**(212.0%)**	**(49 546)**	**545.9%**	**(21 134)**	**4 664.3%**	**(191.1%)**
Cash/cash equivalents at the year begin:	11 960	14 000	-	-	(13 001)	(108.7%)	(68 788)	(491.3%)	-	-	(993 885)	100.1%	(93.1%)
Cash/cash equivalents at the year end:	2 877	4 924	(13 001)	(451.9%)	(68 788)	(2 391.2%)	(28 034)	(569.4%)	(28 034)	(569.4%)	(1 015 019)	(3 508.3%)	(97.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	461	2.8%	439	2.7%	181	1.1%	15 160	93.3%	16 242	42.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	6.3%	178	6.7%	59	2.2%	2 246	84.8%	2 649	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	16.5%	21	7.2%	9	3.1%	212	73.2%	290	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	353	1.9%	699	3.7%	357	1.9%	17 489	92.5%	18 898	49.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(36)	18.6%	(11)	5.8%	(29)	14.9%	(116)	60.7%	(192)	(.5%)	-	-	-	-
Total By Income Source	**993**	**2.6%**	**1 326**	**3.5%**	**577**	**1.5%**	**34 990**	**92.4%**	**37 886**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	122	1.5%	206	2.6%	108	1.4%	7 429	94.5%	7 864	20.8%	-	-	-	-
Commercial	311	5.3%	311	5.3%	123	2.1%	5 099	87.2%	5 844	15.4%	-	-	-	-
Households	387	2.9%	538	4.0%	224	1.7%	12 161	91.4%	13 310	35.1%	-	-	-	-
Other	174	1.6%	271	2.5%	123	1.1%	10 301	94.8%	10 868	28.7%	-	-	-	-
Total By Customer Group	**993**	**2.6%**	**1 326**	**3.5%**	**577**	**1.5%**	**34 990**	**92.4%**	**37 886**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 708	100.0%	27	.7%	(27)	(.7%)	-	-	3 708	55.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 925	99.6%	12	.4%	-	-	-	-	2 937	44.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 632**	**99.8%**	**39**	**.6%**	**(27)**	**(.4%)**	**-**	**-**	**6 645**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**511 667**	**580 216**	**212 711**	**41.6%**	**247 365**	**48.3%**	**189 936**	**32.7%**	**650 012**	**112.0%**	**116 755**	**75.6%**	**62.7%**
Exchange Revenue													
Service charges - Electricity	90 391	105 747	18 865	20.9%	111 088	122.9%	89 153	84.3%	219 107	207.2%	17 500	40.7%	409.5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	36 660	28 200	10 681	29.1%	9 908	27.0%	9 716	34.5%	30 305	107.5%	10 089	73.4%	(3.7%)
Sale of Goods and Rendering of Services	749	521	99	13.2%	138	18.5%	111	21.4%	349	67.0%	94	44.3%	19.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 911	42 601	7 918	23.3%	8 939	26.4%	8 503	20.0%	25 360	59.5%	8 159	76.0%	4.2%
Interest earned from Current and Non Current Assets	4 129	2 000	622	15.1%	439	10.6%	184	9.2%	1 244	62.2%	425	31.7%	(56.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	1 170	257	28.0%	252	27.5%	250	21.4%	758	64.8%	248	74.6%	.8%
Licences or permits	9 191	8 000	3 307	36.0%	(472)	(5.1%)	2 747	34.3%	5 582	69.8%	84	46.7%	3 184.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 407	1 424	203	3.8%	102	1.9%	161	11.3%	466	32.8%	293	17.0%	(44.9%)
Non-Exchange Revenue													
Property rates	74 569	115 061	63 718	85.4%	27 276	36.6%	10 485	9.1%	101 480	88.2%	11 332	78.4%	(7.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220	666	132	60.1%	171	77.9%	156	23.4%	459	68.9%	40	42.2%	289.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	233 154	233 154	95 736	41.1%	80 122	34.4%	57 368	24.6%	233 225	100.0%	58 055	88.7%	(1.2%)
Interest Receivables	22 371	41 671	11 173	49.9%	9 402	42.0%	11 101	26.6%	31 676	76.0%	10 437	74.8%	6.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**503 020**	**553 203**	**118 531**	**23.6%**	**118 077**	**23.5%**	**132 411**	**23.9%**	**369 019**	**66.7%**	**449 924**	**155.5%**	**(70.6%)**
Employee related costs	229 914	231 433	56 274	24.5%	56 397	24.5%	58 477	25.3%	171 149	74.0%	54 666	93.2%	7.0%
Remuneration of councillors	21 050	21 050	5 339	25.4%	5 387	25.6%	6 009	28.5%	16 734	79.5%	5 470	77.2%	9.9%
Bulk purchases - electricity	97 726	117 292	37 823	38.7%	22 461	23.0%	24 995	21.3%	85 278	72.7%	339 960	384.7%	(92.6%)
Inventory consumed	-	9	-	-	-	-	1	15.6%	1	15.6%	4	-	(67.5%)
Debt impairment	50 405	50 405	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 715	41 857	8 921	37.6%	10 426	44.0%	23 277	55.6%	42 625	101.8%	49 232	615.4%	(52.7%)
Interest,Dividends and Rent on Land	6 020	6 020	180	3.0%	3 519	58.5%	135	2.2%	3 834	63.7%	122	2.4%	10.6%
Contracted services	25 761	34 733	2 992	11.6%	7 930	30.8%	5 175	14.9%	16 098	46.3%	(12 160)	36.6%	(142.6%)
Transfers and subsidies	3 100	3 100	300	9.7%	400	12.9%	450	14.5%	1 150	37.1%	400	73.0%	12.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	45 328	47 305	6 701	14.8%	11 558	25.5%	13 891	29.4%	32 150	68.0%	12 230	66.0%	13.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 647**	**27 012**	**94 180**		**129 288**		**57 525**		**280 992**		**(333 169)**		
Transfers and subsidies - capital (monetary allocations)	76 237	116 917	20 102	26.4%	37 097	48.7%	5 248	4.5%	62 447	53.4%	24 124	158.7%	(78.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**343 439**		**(309 045)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**343 439**		**(309 045)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**343 439**		**(309 045)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**343 439**		**(309 045)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**72 155**	**107 503**	**28 821**	**39.9%**	**18 645**	**25.8%**	**9 182**	**8.5%**	**56 648**	**52.7%**	**24 649**	**72.9%**	**(62.7%)**
National Government	63 572	98 946	28 631	45.0%	18 485	29.1%	7 025	7.1%	54 142	54.7%	24 738	80.4%	(71.6%)
Provincial Government	-	35	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 572**	**98 981**	**28 631**	**45.0%**	**18 485**	**29.1%**	**7 025**	**7.1%**	**54 142**	**54.7%**	**24 738**	**80.3%**	**(71.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 583	8 522	190	2.2%	159	1.9%	2 157	25.3%	2 506	29.4%	(89)	(.3%)	(2 517.4%)
Capital Expenditure Functional	**72 624**	**107 503**	**28 831**	**39.7%**	**19 089**	**26.3%**	**9 182**	**8.5%**	**57 102**	**53.1%**	**24 672**	**71.3%**	**(62.8%)**
Municipal governance and administration	**870**	**1 391**	**12**	**1.3%**	**536**	**61.6%**	**21**	**1.5%**	**568**	**40.8%**	**(66)**	**5.9%**	**(130.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	870	1 391	12	1.3%	536	61.6%	21	1.5%	568	40.8%	(66)	5.9%	(130.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 574**	**5 426**	**-**	**-**	**68**	**1.2%**	**2 136**	**39.4%**	**2 204**	**40.6%**	**-**	**-**	**(100.0%)**
Community and Social Services	43	35	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 174	1 043	-	-	68	5.8%	-	-	68	6.5%	-	-	-
Public Safety	4 357	4 348	-	-	-	-	2 136	49.1%	2 136	49.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 181**	**100 685**	**28 819**	**43.5%**	**18 485**	**27.9%**	**5 300**	**5.3%**	**52 604**	**52.2%**	**24 738**	**76.3%**	**(78.6%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	66 181	100 685	28 819	43.5%	18 485	27.9%	5 300	5.3%	52 604	52.2%	24 738	76.3%	(78.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**1 726**	**-**	**1 726**	**-**	**-**	**26.2%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	1 726	-	1 726	-	-	100.0%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**549 881**	**612 282**	**116 705**	**21.2%**	**67 507**	**12.3%**	**9 875**	**1.6%**	**194 087**	**31.7%**	**217 057**	**53.0%**	**(95.5%)**
Property rates	74 569	106 962	3 300	4.4%	11 238	15.1%	4 531	4.2%	19 069	17.8%	114	.4%	3 861.2%

Service charges	144 519	141 376	9 286	6.4%	6 633	4.6%	11 933	8.4%	27 852	19.7%	477	1.2%	2 401.2%
Other revenue	17 274	11 873	4 041	23.4%	238	1.4%	3 608	30.4%	7 887	66.4%	804	33.2%	348.6%
Transfers and Subsidies - Operational	260 570	301 250	23 505	9.0%	184	.1%	-	-	23 689	7.9%	166 000	63.9%	(100.0%)
Transfers and Subsidies - Capital	48 821	48 821	51 872	106.2%	-	-	(32 680)	(66.9%)	19 192	39.3%	30 560	118.2%	(206.9%)
Interest	4 129	2 000	24 701	598.3%	49 214	1 192.1%	22 482	1 124.1%	96 397	4 819.9%	19 101	2 317.0%	17.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(450 681)**	**(486 351)**	**(96 245)**	**21.4%**	**(126 690)**	**28.1%**	**(67 691)**	**13.9%**	**(290 626)**	**59.8%**	**(63 426)**	**67.8%**	**6.7%**
Suppliers and employees	(444 061)	(479 731)	(96 245)	21.7%	(126 690)	28.5%	(67 691)	14.1%	(290 626)	60.6%	(63 426)	68.8%	6.7%
Finance charges	(3 520)	(3 520)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 100)	(3 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**99 201**	**125 931**	**20 460**	**20.6%**	**(59 183)**	**(59.7%)**	**(57 816)**	**(45.9%)**	**(96 539)**	**(76.7%)**	**153 630**	**(30.3%)**	**(137.6%)**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 978)**	**(123 628)**	-	-	**14**	-	**2**	-	**16**	-	-	-	**(100.0%)**
Capital assets	(82 978)	(123 628)	-	-	14	-	2	-	16	-	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(82 978)**	**(123 628)**	-	-	**14**	-	**2**	-	**16**	-	-	-	**(100.0%)**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**16 222**	**2 303**	**20 460**	**126.1%**	**(59 169)**	**(364.7%)**	**(57 814)**	**(2 510.4%)**	**(96 523)**	**(4 191.2%)**	**153 630**	**785.7%**	**(137.6%)**
Cash/cash equivalents at the year begin:	-	-	-	-	20 460	-	(38 709)	-	-	-	(164 414)	369.4%	(76.5%)
Cash/cash equivalents at the year end:	**16 222**	**2 303**	**20 460**	**126.1%**	**(38 709)**	**(238.6%)**	**(96 523)**	**(4 191.2%)**	**(96 523)**	**(4 191.2%)**	**(10 784)**	**(1 788.9%)**	**795.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	77 531	48.6%	5 092	3.2%	3 177	2.0%	73 725	46.2%	159 525	13.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 938	.9%	6 307	1.4%	3 202	.7%	426 601	96.9%	440 049	38.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 633	1.6%	7 072	3.1%	3 454	1.5%	216 898	93.9%	231 058	20.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	2.7%	53	4.1%	26	2.1%	1 167	91.1%	1 281	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	6 672	2.0%	13 181	4.0%	6 666	2.0%	307 149	92.1%	333 669	29.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(542)	2.8%	(6 720)	34.4%	(97)	.5%	(12 156)	62.3%	(19 515)	(1.7%)	-	-	-	-
Total By Income Source	**91 268**	**8.0%**	**24 986**	**2.2%**	**16 428**	**1.4%**	**1 013 384**	**88.4%**	**1 146 067**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 114	1.5%	3 906	2.8%	1 902	1.4%	130 494	94.3%	138 417	12.1%	-	-	-	-
Commercial	7 999	5.3%	4 285	2.8%	2 647	1.8%	135 536	90.1%	150 468	13.1%	-	-	-	-
Households	16 122	3.1%	14 656	2.8%	8 041	1.5%	488 029	92.6%	526 848	46.0%	-	-	-	-
Other	65 033	19.7%	2 138	.6%	3 838	1.2%	259 325	78.5%	330 334	28.8%	-	-	-	-
Total By Customer Group	**91 268**	**8.0%**	**24 986**	**2.2%**	**16 428**	**1.4%**	**1 013 384**	**88.4%**	**1 146 067**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	138	7.5%	245	13.4%	(116)	(6.3%)	1 562	85.4%	1 828	.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32 479	8.1%	1 112	.3%	2 569	.6%	367 300	91.0%	403 459	99.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**32 617**	**8.0%**	**1 356**	**.3%**	**2 453**	**.6%**	**368 862**	**91.0%**	**405 287**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**2 007 874**	**2 009 607**	**755 392**	**37.6%**	**661 870**	**33.0%**	**692 690**	**34.5%**	**2 109 952**	**105.0%**	**442 723**	**94.4%**	**56.5%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	460 955	458 705	148 809	32.3%	146 037	31.7%	275 395	60.0%	570 241	124.3%	74 165	71.1%	271.3%
Service charges - Waste Water Management	153 581	153 581	45 007	29.3%	45 037	29.3%	60 351	39.3%	150 395	97.9%	42 141	81.2%	43.2%
Service charges - Waste Management	-	-	-	-	-	-	(39)	-	(39)	-	-	-	(100.0%)
Sale of Goods and Rendering of Services	7 344	7 344	2 542	34.6%	2 454	33.4%	3 467	47.2%	8 462	115.2%	2 357	98.0%	47.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	103 169	103 169	55 485	53.8%	64 607	62.6%	57 649	55.9%	177 742	172.3%	32 077	129.9%	79.7%
Interest earned from Current and Non Current Assets	36 963	36 963	90	.2%	302	.8%	(9 122)	(24.7%)	(8 730)	(23.6%)	2 724	76.6%	(434.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	401	401	170	42.5%	165	41.3%	165	41.3%	501	125.1%	86	71.0%	91.8%
Licences or permits	-	-	59	-	47	-	41	-	147	-	20	-	103.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	(13)	-	264	-	749	-	1 001	-	244	-	207.4%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	10	-	10	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	58	-	(100.0%)
Transfer and subsidies - Operational	1 245 461	1 247 182	503 243	40.4%	402 955	32.4%	304 023	24.4%	1 210 221	97.0%	288 851	180.9%	5.3%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	2 262	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 149 424**	**2 180 843**	**404 585**	**18.8%**	**130 360**	**6.1%**	**308 941**	**14.2%**	**843 886**	**38.7%**	**357 856**	**45.3%**	**(13.7%)**
Employee related costs	851 302	837 991	198 166	23.3%	2 658	.3%	193 976	23.1%	394 800	47.1%	183 249	72.5%	5.9%
Remuneration of councillors	19 122	19 122	4 228	22.1%	22	.1%	4 761	24.9%	9 011	47.1%	4 760	74.1%	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	333 439	338 250	-	-	-	-	-	-	-	-	1 012	.8%	(100.0%)
Debt impairment	352 800	312 800	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	102 498	102 498	41 511	40.5%	-	-	(41 511)	(40.5%)	(0)	-	66 414	61.9%	(162.5%)
Interest,Dividends and Rent on Land	649	651	90	13.8%	206	31.8%	344	52.9%	640	98.3%	3 049	125.2%	(88.7%)
Contracted services	218 807	290 493	124 792	57.0%	80 593	36.8%	80 640	27.8%	286 025	98.5%	63 427	73.6%	27.1%
Transfers and subsidies	19 195	18 159	5 206	27.1%	76	.4%	10 519	57.9%	15 800	87.0%	(3 785)	52.2%	(377.9%)
Irrecoverable debts written off	-	-	(1)	-	(1)	-	(57)	-	(59)	-	-	-	(100.0%)
Operational Cost and Other Cost	251 612	260 879	30 593	12.2%	46 807	18.6%	60 268	23.1%	137 668	52.8%	39 649	58.2%	52.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	82	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(141 550)**	**(171 236)**	**350 807**		**531 509**		**383 749**		**1 266 066**		**84 867**		
Transfers and subsidies - capital (monetary allocations)	674 705	724 440	173 403	25.7%	222 164	32.9%	70 493	9.7%	466 060	64.3%	39 030	59.8%	80.6%
Transfers and subsidies - capital (in-kind)	-	1 507	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**1 732 126**		**123 897**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**1 732 126**		**123 897**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**1 732 126**		**123 897**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**1 732 126**		**123 897**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**533 155**	**556 961**	**102 504**	**19.2%**	**165 339**	**31.0%**	**79 394**	**14.3%**	**347 236**	**62.3%**	**39 459**	**63.1%**	**101.2%**
National Government	475 881	498 627	103 436	21.7%	155 145	32.6%	77 552	15.6%	336 133	67.4%	39 459	70.6%	96.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**475 881**	**498 627**	**103 436**	**21.7%**	**155 145**	**32.6%**	**77 552**	**15.6%**	**336 133**	**67.4%**	**39 459**	**70.6%**	**96.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	57 274	58 334	(932)	(1.6%)	10 194	17.8%	1 842	3.2%	11 103	19.0%	-	-	(100.0%)
Capital Expenditure Functional	**533 155**	**556 961**	**102 504**	**19.2%**	**165 339**	**31.0%**	**79 394**	**14.3%**	**347 236**	**62.3%**	**48 420**	**69.5%**	**64.0%**
Municipal governance and administration	**6 796**	**12 218**	**(914)**	**(13.4%)**	**621**	**9.1%**	**1 402**	**11.5%**	**1 109**	**9.1%**	**3 203**	**39.0%**	**(56.2%)**
Executive and Council	65	57	7	11.0%	-	-	-	-	7	12.5%	24	92.0%	(100.0%)
Finance and administration	6 731	12 161	(921)	(13.7%)	621	9.2%	1 402	11.5%	1 102	9.1%	3 179	38.6%	(55.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**730**	**330**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**94**	**745.2%**	**(100.0%)**
Community and Social Services	700	300	-	-	-	-	-	-	-	-	10	1.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	30	30	-	-	-	-	-	-	-	-	84	-	(100.0%)
Economic and Environmental Services	**4 090**	**3 090**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**172**	**136.4%**	**(100.0%)**
Planning and Development	4 030	3 030	-	-	-	-	-	-	-	-	172	136.4%	(100.0%)
Road Transport	60	60	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**521 539**	**541 323**	**103 417**	**19.8%**	**164 718**	**31.6%**	**77 992**	**14.4%**	**346 128**	**63.9%**	**44 952**	**71.2%**	**73.5%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	505 294	468 951	103 417	20.5%	133 887	26.5%	66 453	14.2%	303 758	64.8%	44 682	71.1%	48.7%
Waste Water Management	16 245	72 372	-	-	30 831	189.8%	11 539	15.9%	42 370	58.5%	270	-	4 173.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**2 273 651**	**2 325 107**	**(307 861)**	**(13.5%)**	**(392 904)**	**(17.3%)**	**(461 450)**	**(19.8%)**	**(1 162 216)**	**(50.0%)**	**2 857 515**	**300.8%**	**(116.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	314 768	314 768	10 718	3.4%	-	-	-	-	10 718	3.4%	172 713	79.1%	(100.0%)
Other revenue	7 744	7 744	31 619	408.3%	26 529	342.6%	30 901	399.0%	89 049	1 149.9%	(512 832)	11.0%	(106.0%)
Transfers and Subsidies - Operational	1 239 471	1 241 192	(305 626)	(24.7%)	(217 985)	(17.6%)	(382 687)	(30.8%)	(906 298)	(73.0%)	3 197 635	950.0%	(112.0%)
Transfers and Subsidies - Capital	674 705	724 440	(44 140)	(6.5%)	(195 136)	(28.9%)	(115 655)	(16.0%)	(354 930)	(49.0%)	(1)	-	8 930 772.4%
Interest	36 963	36 963	(432)	(1.2%)	(6 313)	(17.1%)	5 991	16.2%	(754)	(2.0%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 803 647)**	**(1 670 668)**	**(480 445)**	**26.6%**	**(449 466)**	**24.9%**	**(553 330)**	**33.1%**	**(1 483 241)**	**88.8%**	**(495 787)**	**113.3%**	**11.6%**
Suppliers and employees	(1 786 104)	(1 654 272)	(480 445)	26.9%	(449 466)	25.2%	(553 330)	33.4%	(1 483 241)	89.7%	(495 787)	114.7%	11.6%
Finance charges	(649)	(651)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(16 895)	(15 745)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**470 004**	**654 440**	**(788 306)**	**(167.7%)**	**(842 370)**	**(179.2%)**	**(1 014 780)**	**(155.1%)**	**(2 645 456)**	**(404.2%)**	**2 361 728**	**834.2%**	**(143.0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(603 106)**	**(629 103)**	**278 693**	**(46.2%)**	**90 863**	**(15.1%)**	**54 477**	**(8.7%)**	**424 034**	**(67.4%)**	**-**	**-**	**(100.0%)**
Capital assets	(603 106)	(629 103)	278 693	(46.2%)	90 863	(15.1%)	54 477	(8.7%)	424 034	(67.4%)	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(603 106)**	**(629 103)**	**278 693**	**(46.2%)**	**90 863**	**(15.1%)**	**54 477**	**(8.7%)**	**424 034**	**(67.4%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(133 102)**	**25 337**	**(509 613)**	**382.9%**	**(751 507)**	**564.6%**	**(960 303)**	**(3 790.2%)**	**(2 221 423)**	**(8 767.6%)**	**2 361 728**	**(3 242.0%)**	**(140.7%)**
Cash/cash equivalents at the year begin:	227 978	184 797	-	-	(509 613)	(223.5%)	(1 261 120)	(682.4%)	-	-	2 247 111	-	(156.1%)
Cash/cash equivalents at the year end:	**94 876**	**210 134**	**(509 613)**	**(537.1%)**	**(1 261 120)**	**(1 329.2%)**	**(2 221 423)**	**(1 057.1%)**	**(2 221 423)**	**(1 057.1%)**	**4 608 839**	**1 838.0%**	**(148.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	246 604	13.3%	67 351	3.6%	63 864	3.4%	1 482 421	79.7%	1 860 241	57.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 653	2.4%	15 736	2.3%	15 634	2.3%	643 637	93.1%	691 660	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	9.0%	55	9.0%	55	9.0%	440	72.9%	604	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	246 408	100.0%	246 408	7.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38 290	8.4%	37 975	8.3%	44 941	9.8%	335 214	73.4%	456 420	14.0%	-	-	-	-
Total By Income Source	**301 601**	**9.3%**	**121 117**	**3.7%**	**124 494**	**3.8%**	**2 708 121**	**83.2%**	**3 255 333**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 590	10.5%	23 292	13.1%	27 777	15.6%	107 972	60.8%	177 631	5.5%	-	-	-	-
Commercial	24 591	7.6%	12 751	3.9%	18 086	5.6%	268 811	82.9%	324 239	10.0%	-	-	-	-
Households	216 000	10.2%	59 921	2.8%	57 958	2.7%	1 774 400	84.2%	2 108 279	64.8%	-	-	-	-
Other	42 421	6.6%	25 153	3.9%	20 673	3.2%	556 937	86.3%	645 184	19.8%	-	-	-	-
Total By Customer Group	**301 601**	**9.3%**	**121 117**	**3.7%**	**124 494**	**3.8%**	**2 708 121**	**83.2%**	**3 255 333**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 975	97.7%	69	1.7%	-	-	24	.6%	4 068	1.1%
Bulk Water	3 631	1.5%	141	.1%	(1)	-	231 939	98.4%	235 709	64.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 530	19.2%	3 893	3.2%	11 091	9.1%	83 878	68.5%	122 393	33.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 894	46.1%	-	-	15	.2%	3 375	53.7%	6 283	1.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**34 029**	**9.2%**	**4 103**	**1.1%**	**11 105**	**3.0%**	**319 215**	**86.6%**	**368 453**	**100.0%**

Contact Details

Municipal Manager	Dr Bhekisisa Mthembu	043 701 4137
Chief Financial Officer	Mr Ncedile Zengethwa	043 701 5203

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**503 625**	**503 625**	**145 780**	**28.9%**	**60 899**	**12.1%**	**90 115**	**17.9%**	**296 794**	**58.9%**	**66 334**	**64.1%**	**35.9%**
Exchange Revenue													
Service charges - Electricity	212 027	212 027	44 795	21.1%	40 741	19.2%	35 825	16.9%	121 361	57.2%	33 799	58.5%	6.0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 947	47 947	4 970	10.4%	10 007	20.9%	7 315	15.3%	22 292	46.5%	3 664	42.6%	99.6%
Sale of Goods and Rendering of Services	3 119	3 119	338	10.8%	342	11.0%	320	10.3%	1 000	32.1%	357	34.2%	(10.5%)
Agency services	2 817	2 817	112	4.0%	55	2.0%	139	4.9%	306	10.9%	91	10.7%	52.8%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	44 336	44 336	3 519	7.9%	3 817	8.6%	3 881	8.8%	11 217	25.3%	3 845	27.2%	.9%
Interest earned from Current and Non Current Assets	1 948	1 948	32	1.6%	30	1.5%	45	2.3%	106	5.4%	45	13.9%	(1.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 128	3 128	2 855	91.3%	(2 048)	(65.5%)	579	18.5%	1 385	44.3%	3 053	49.5%	(81.0%)
Licences or permits	87	87	1	1.5%	0	.4%	3	4.0%	5	6.0%	1	61.6%	220.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 735	9 735	1 817	18.7%	1 651	17.0%	1 991	20.5%	5 459	56.1%	1 334	85.9%	49.2%
Non-Exchange Revenue													
Property rates	78 361	78 361	55 830	71.2%	(100)	(.1%)	(739)	(.9%)	54 991	70.2%	(214)	35.0%	245.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	396	396	35	8.9%	28	7.2%	1 246	314.4%	1 309	330.4%	22	7 843.0%	5 438.7%
Licences or permits	6 971	6 971	862	12.4%	534	7.7%	841	12.1%	2 237	32.1%	890	45.5%	(5.5%)
Transfer and subsidies - Operational	68 380	68 380	27 674	40.5%	2 659	3.9%	35 552	52.0%	65 884	96.3%	16 142	99.2%	120.2%
Interest Receivables	11 796	11 796	2 923	24.8%	3 107	26.3%	2 433	20.6%	8 462	71.7%	3 175	77.6%	(23.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	12 575	12 575	19	.1%	76	.6%	684	5.4%	779	6.2%	20	(.9%)	3 374.2%
Other Gains	-	-	-	-	-	-	-	-	-	-	109	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**492 229**	**478 782**	**122 229**	**24.8%**	**110 842**	**22.5%**	**149 460**	**31.2%**	**382 530**	**79.9%**	**90 357**	**98.5%**	**65.4%**
Employee related costs	123 605	123 605	32 357	26.2%	32 143	26.0%	35 008	28.3%	99 507	80.5%	30 112	74.1%	16.3%
Remuneration of councillors	10 090	10 090	2 113	20.9%	2 398	23.8%	2 161	21.4%	6 672	66.1%	2 113	68.2%	2.2%
Bulk purchases - electricity	150 000	150 000	34 606	23.1%	13 370	8.9%	43 927	29.3%	91 903	61.3%	24 811	116.7%	77.0%
Inventory consumed	5 573	5 573	2 177	39.1%	4 150	74.5%	1 072	19.2%	7 399	132.8%	1 212	81.6%	(11.5%)
Debt impairment	31 320	17 872	-	-	-	-	-	-	-	-	-	105.0%	-
Depreciation, Amortisation and Impairment	55 000	55 000	15 658	28.5%	16 156	29.4%	16 444	29.9%	48 258	87.7%	-	130.8%	(100.0%)
Interest,Dividends and Rent on Land	18 490	18 490	7 583	41.0%	5 071	27.4%	19 426	105.1%	32 080	173.5%	8 235	230.6%	135.9%
Contracted services	50 096	50 096	12 402	24.8%	18 370	36.7%	14 118	28.2%	44 889	89.6%	13 848	70.1%	1.9%
Transfers and subsidies	3 180	3 180	1 069	33.6%	874	27.5%	981	30.8%	2 923	91.9%	1 731	131.3%	(43.3%)
Irrecoverable debts written off	-	-	(23)	-	-	-	-	-	(23)	-	-	-	-
Operational Cost and Other Cost	44 875	44 875	14 287	31.8%	18 310	40.8%	16 324	36.4%	48 921	109.0%	8 295	69.1%	96.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 395**	**24 843**	**23 551**		**(49 942)**		**(59 345)**		**(85 736)**		**(24 023)**		
Transfers and subsidies - capital (monetary allocations)	31 234	31 234	7 573	24.2%	10 172	32.6%	6 662	21.3%	24 407	78.1%	6 242	77.2%	6.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(61 329)**		**(17 781)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(61 329)**		**(17 781)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(61 329)**		**(17 781)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(61 329)**		**(17 781)**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**31 734**	**31 734**	**45 732**	**144.1%**	**10 101**	**31.8%**	**35 119**	**110.7%**	**90 952**	**286.6%**	**8 440**	**280.6%**	**316.1%**
National Government	31 234	31 234	43 371	138.9%	10 101	32.3%	34 281	109.8%	87 753	281.0%	9 131	275.8%	275.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 234**	**31 234**	**43 371**	**138.9%**	**10 101**	**32.3%**	**34 281**	**109.8%**	**87 753**	**281.0%**	**9 131**	**275.8%**	**275.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	2 361	472.2%	-	-	837	167.4%	3 198	639.6%	(691)	-	(221.1%)
Capital Expenditure Functional	**31 734**	**31 734**	**45 825**	**144.4%**	**10 714**	**33.8%**	**35 940**	**113.3%**	**92 479**	**291.4%**	**8 935**	**383.5%**	**302.3%**
Municipal governance and administration	**-**	**-**	**93**	**-**	**613**	**-**	**821**	**-**	**1 527**	**-**	**(197)**	**-**	**(517.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	(691)	-	(100.0%)
Finance and administration	-	-	93	-	613	-	821	-	1 527	-	495	-	66.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**2 062**	**-**	**-**	**-**	**837**	**-**	**2 899**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	2 062	-	-	-	837	-	2 899	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 305**	**23 305**	**30 254**	**129.8%**	**9 111**	**39.1%**	**33 947**	**145.7%**	**73 312**	**314.6%**	**9 010**	**251.6%**	**276.8%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 305	23 305	30 254	129.8%	9 111	39.1%	33 947	145.7%	73 312	314.6%	9 010	251.6%	276.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 429**	**8 429**	**13 416**	**159.2%**	**990**	**11.7%**	**335**	**4.0%**	**14 740**	**174.9%**	**121**	**-**	**176.2%**
Energy sources	-	-	9 648	-	-	-	61	-	9 709	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 429	8 429	3 468	41.1%	990	11.7%	274	3.2%	4 732	56.1%	121	-	125.9%
Waste Management	-	-	299	-	-	-	-	-	299	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**474 336**	**539 027**	**129 915**	**27.4%**	**69 793**	**14.7%**	**115 709**	**21.5%**	**315 416**	**58.5%**	**91 956**	**76.5%**	**25.8%**
Property rates	77 995	89 791	13 086	16.8%	9 250	11.9%	5 958	6.6%	28 294	31.5%	5 485	39.4%	8.6%

Service charges	248 301	296 023	42 597	17.2%	36 745	14.8%	41 412	14.0%	120 755	40.8%	27 494	40.4%	50.6%
Other revenue	52 311	26 253	7 273	13.9%	6 295	12.0%	7 692	29.3%	21 260	81.0%	5 902	71.0%	30.3%
Transfers and Subsidies - Operational	62 546	62 546	33 199	53.1%	6 893	11.0%	35 253	56.4%	75 345	120.5%	14 926	111.5%	136.2%
Transfers and Subsidies - Capital	31 234	62 465	33 760	108.1%	10 600	33.9%	25 384	40.6%	69 744	111.7%	38 150	337.0%	(33.5%)
Interest	1 948	1 948	-	-	10	.5%	8	.4%	19	1.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(400 336)**	**(401 790)**	**(99 007)**	**24.7%**	**(87 534)**	**21.9%**	**(77 280)**	**19.2%**	**(263 822)**	**65.7%**	**(67 336)**	**51.0%**	**14.8%**
Suppliers and employees	(381 847)	(383 300)	(99 007)	25.9%	(87 534)	22.9%	(77 280)	20.2%	(263 822)	68.8%	(67 336)	54.8%	14.8%
Finance charges	(18 490)	(18 490)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**73 999**	**137 238**	**30 908**	**41.8%**	**(17 741)**	**(24.0%)**	**38 428**	**28.0%**	**51 595**	**37.6%**	**24 620**	**(697.0%)**	**56.1%**
Cash Flow from Investing Activities													
Receipts	**12 575**	**12 575**	**19**	**.1%**	**76**	**.6%**	**683**	**5.4%**	**777**	**6.2%**	**20**	**.2%**	**3 368.4%**
Proceeds on disposal of PPE	12 575	12 575	19	.1%	76	.6%	683	5.4%	777	6.2%	20	.2%	3 368.4%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(31 734)**	**-**	**(7 398)**	**23.3%**	**(7 611)**	**24.0%**	**(4 362)**	**-**	**(19 372)**	**-**	**(4 815)**	**61.9%**	**(9.4%)**
Capital assets	(31 734)	-	(7 398)	23.3%	(7 611)	24.0%	(4 362)	-	(19 372)	-	(4 815)	61.9%	(9.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(19 159)**	**12 575**	**(7 379)**	**38.5%**	**(7 536)**	**39.3%**	**(3 679)**	**(29.3%)**	**(18 594)**	**(147.9%)**	**(4 795)**	**128.5%**	**(23.3%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**54 841**	**149 813**	**23 528**	**42.9%**	**(25 277)**	**(46.1%)**	**34 749**	**23.2%**	**33 000**	**22.0%**	**19 825**	**(259.8%)**	**75.3%**
Cash/cash equivalents at the year begin:	5 707	783	1 655	29.0%	28 596	501.1%	3 319	424.1%	1 655	211.5%	65 004	160.8%	(94.9%)
Cash/cash equivalents at the year end:	**60 548**	**150 596**	**28 596**	**47.2%**	**3 319**	**5.5%**	**38 069**	**25.3%**	**38 069**	**25.3%**	**84 834**	**(362.3%)**	**(55.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 513	12.0%	3 226	7.0%	2 576	5.6%	34 588	75.4%	45 903	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 119	6.4%	1 949	1.1%	1 803	1.0%	158 680	91.4%	173 551	45.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 068	1.9%	2 854	1.8%	2 836	1.8%	149 885	94.5%	158 642	41.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	193	2.6%	175	2.4%	179	2.4%	6 846	92.6%	7 393	1.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**19 894**	**5.2%**	**8 204**	**2.1%**	**7 393**	**1.9%**	**349 999**	**90.8%**	**385 490**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 199	6.6%	2 266	4.7%	1 943	4.0%	41 100	84.7%	48 508	12.6%	-	-	-	-
Commercial	3 233	19.5%	742	4.5%	379	2.3%	12 197	73.7%	16 551	4.3%	-	-	-	-
Households	13 462	4.2%	5 197	1.6%	5 071	1.6%	296 702	92.6%	320 431	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 894**	**5.2%**	**8 204**	**2.1%**	**7 393**	**1.9%**	**349 999**	**90.8%**	**385 490**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(500)	(.1%)	16 488	1.9%	16 156	1.8%	855 019	96.4%	887 163	95.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	334	1.7%	1 442	7.2%	1 236	6.2%	16 980	84.9%	19 992	2.1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 242	12.7%	(2 224)	(22.8%)	(1 206)	(12.4%)	11 930	122.5%	9 742	1.0%
Auditor-General	(171)	(1.1%)	(835)	(5.4%)	-	-	16 592	106.5%	15 586	1.7%
Other	1 002	81.3%	230	18.7%	-	-	-	-	1 232	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 907**	**.2%**	**15 101**	**1.6%**	**16 186**	**1.7%**	**900 521**	**96.4%**	**933 715**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**287 546**	**282 803**	**92 540**	**32.2%**	**80 476**	**28.0%**	**58 875**	**20.8%**	**231 891**	**82.0%**	**63 852**	**85.8%**	**(7.8%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 066	2 066	395	19.1%	394	19.1%	394	19.1%	1 183	57.3%	380	79.8%	3.8%
Sale of Goods and Rendering of Services	10 830	10 838	277	2.6%	641	5.9%	41	.4%	959	8.8%	67	2.9%	(39.6%)
Agency services	1 300	1 300	253	19.4%	246	18.9%	178	13.7%	676	52.0%	254	74.4%	(30.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 000	2 000	1	-	1	.1%	1	.1%	3	.2%	3	.2%	(51.8%)
Interest earned from Current and Non Current Assets	7 500	5 500	298	4.0%	356	4.8%	151	2.7%	805	14.6%	303	32.9%	(50.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	982	1 176	148	15.1%	314	32.0%	185	15.7%	647	55.1%	258	88.3%	(28.4%)
Licences or permits	2 500	2 500	537	21.5%	478	19.1%	379	15.1%	1 394	55.8%	459	54.0%	(17.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	500	500	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	20 373	17 723	2 420	11.9%	1 745	8.6%	2 435	13.7%	6 600	37.2%	2 799	47.9%	(13.0%)
Surcharges and Taxes	20 000	19 995	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 740	1 440	166	9.6%	76	4.3%	70	4.9%	312	21.7%	22	12.0%	218.6%
Licences or permits	300	170	82	27.4%	49	16.4%	23	13.8%	155	91.1%	24	42.6%	(3.0%)
Transfer and subsidies - Operational	212 456	212 596	86 607	40.8%	74 073	34.9%	52 928	24.9%	213 608	100.5%	57 316	99.9%	(7.7%)
Interest Receivables	5 000	5 000	1 356	27.1%	2 102	42.0%	2 091	41.8%	5 549	111.0%	1 968	145.2%	6.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**303 139**	**307 545**	**75 643**	**25.0%**	**75 315**	**24.8%**	**74 932**	**24.4%**	**225 890**	**73.4%**	**66 992**	**73.7%**	**11.9%**
Employee related costs	162 071	162 271	41 664	25.7%	42 914	26.5%	43 546	26.8%	128 123	79.0%	40 203	77.7%	8.3%
Remuneration of councillors	22 962	22 962	4 600	20.0%	4 741	20.6%	5 717	24.9%	15 058	65.6%	4 656	65.3%	22.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 660	4 760	890	19.1%	876	18.8%	299	6.3%	2 065	43.4%	1 129	64.7%	(73.5%)
Debt impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	33 500	35 000	5 835	17.4%	5 835	17.4%	7 835	22.4%	19 506	55.7%	8 729	83.5%	(10.2%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	3	(1 425.3%)	(100.0%)
Contracted services	30 575	30 911	8 421	27.5%	7 954	26.0%	5 215	16.9%	21 591	69.8%	3 597	47.8%	45.0%
Transfers and subsidies	4 348	4 848	1 299	29.9%	1 959	45.0%	1 908	39.4%	5 166	106.6%	1 386	102.4%	37.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	37 523	39 293	12 933	34.5%	11 036	29.4%	10 412	26.5%	34 381	87.5%	7 289	82.3%	42.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 593)**	**(24 742)**	**16 898**		**5 160**		**(16 057)**		**6 001**		**(3 141)**		
Transfers and subsidies - capital (monetary allocations)	123 804	123 804	12 450	10.1%	45 763	37.0%	9 013	7.3%	67 226	54.3%	24 930	38.4%	(63.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**73 228**		**21 790**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**73 228**		**21 790**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**73 228**		**21 790**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**73 228**		**21 790**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**130 438**	**115 881**	**12 081**	**9.3%**	**26 408**	**20.2%**	**10 108**	**8.7%**	**48 597**	**41.9%**	**40 127**	**49.8%**	**(74.8%)**
National Government	107 717	91 293	11 049	10.3%	24 543	22.8%	9 979	10.9%	45 571	49.9%	34 177	49.1%	(70.8%)
Provincial Government	17 478	17 417	433	2.5%	-	-	96	.5%	528	3.0%	314	342.2%	(69.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**125 195**	**108 710**	**11 482**	**9.2%**	**24 543**	**19.6%**	**10 074**	**9.3%**	**46 100**	**42.4%**	**34 491**	**50.0%**	**(70.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 243	7 170	599	11.4%	1 864	35.6%	34	.5%	2 497	34.8%	5 637	46.5%	(99.4%)
Capital Expenditure Functional	**130 438**	**115 881**	**12 081**	**9.3%**	**27 530**	**21.1%**	**10 902**	**9.4%**	**50 513**	**43.6%**	**40 127**	**49.8%**	**(72.8%)**
Municipal governance and administration	**4 461**	**4 314**	**565**	**12.7%**	**1 640**	**36.8%**	**802**	**18.6%**	**3 007**	**69.7%**	**2 321**	**38.6%**	**(65.4%)**
Executive and Council	17	17	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 443	4 297	565	12.7%	1 640	36.9%	802	18.7%	3 007	70.0%	2 321	39.7%	(65.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**87**	**100**	**199**	**229.1%**	**-**	**-**	**-**	**-**	**199**	**199.3%**	**(245)**	**46.3%**	**(100.0%)**
Community and Social Services	87	200	166	190.5%	-	-	-	-	166	82.8%	314	39.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	(382)	-	(100.0%)
Public Safety	-	(100)	34	-	-	-	-	-	34	(33.6%)	(177)	81.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**106 920**	**91 166**	**10 005**	**9.4%**	**23 461**	**21.9%**	**8 150**	**8.9%**	**41 615**	**45.6%**	**31 297**	**53.3%**	**(74.0%)**
Planning and Development	435	2 609	47	10.9%	918	211.1%	-	-	965	37.0%	3 941	22.1%	(100.0%)
Road Transport	106 486	88 557	9 957	9.4%	22 543	21.2%	8 150	9.2%	40 650	45.9%	27 356	53.4%	(70.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 970**	**20 301**	**1 312**	**6.9%**	**2 429**	**12.8%**	**1 951**	**9.6%**	**5 692**	**28.0%**	**6 755**	**24.0%**	**(71.1%)**
Energy sources	18 622	19 953	1 312	7.0%	2 429	13.0%	1 925	9.6%	5 666	28.4%	6 110	24.4%	(68.5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	644	4.0%	(100.0%)
Waste Management	348	348	-	-	-	-	26	7.5%	26	7.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**370 887**	**367 135**	**45 339**	**12.2%**	**38 004**	**10.2%**	**42 256**	**11.5%**	**125 599**	**34.2%**	**47 051**	**(42.6%)**	**(10.2%)**
Property rates	12 224	10 634	2 973	24.3%	528	4.3%	588	5.5%	4 088	38.4%	858	43.6%	(31.5%)

Service charges	1 425	1 425	180	12.6%	352	24.7%	216	15.2%	748	52.5%	220	89.4%	(1.8%)
Other revenue	13 476	13 167	2 289	17.0%	1 256	9.3%	1 015	7.7%	4 560	34.6%	6 003	36.0%	(83.1%)
Transfers and Subsidies - Operational	212 458	212 605	2 569	1.2%	943	.4%	6 898	3.2%	10 410	4.9%	25 244	(10.9%)	(72.7%)
Transfers and Subsidies - Capital	123 804	123 804	37 328	30.2%	34 925	28.2%	33 540	27.1%	105 793	85.5%	4 725	(116.0%)	609.8%
Interest	7 500	5 500	-	-	-	-	-	-	-	-	10 000	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(245 715)**	**(249 327)**	**(21 845)**	**8.9%**	**(17 429)**	**7.1%**	**(6 615)**	**2.7%**	**(45 888)**	**18.4%**	**34 098**	**25.0%**	**(119.4%)**
Suppliers and employees	(240 715)	(243 827)	(21 845)	9.1%	(17 429)	7.2%	(6 615)	2.7%	(45 888)	18.8%	34 098	25.5%	(119.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(5 000)	(5 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**125 172**	**117 808**	**23 494**	**18.8%**	**20 575**	**16.4%**	**35 641**	**30.3%**	**79 710**	**67.7%**	**81 148**	**(158.7%)**	**(56.1%)**
Cash Flow from Investing Activities													
Receipts	**5 750**	**5 750**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5 750	5 750	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(150 004)**	**(133 278)**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(5)**	**-**	**6**	**-**	**(181.2%)**
Capital assets	(150 004)	(133 278)	-	-	-	-	(5)	-	(5)	-	6	-	(181.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 254)**	**(127 528)**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(5)**	**-**	**6**	**-**	**(181.2%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19 082)**	**(9 720)**	**23 494**	**(123.1%)**	**20 575**	**(107.8%)**	**35 636**	**(366.6%)**	**79 706**	**(820.0%)**	**81 154**	**(3 014.4%)**	**(56.1%)**
Cash/cash equivalents at the year begin:	66 092	66 092	-	-	23 490	35.5%	44 065	66.7%	-	-	(248 687)	101.3%	(117.7%)
Cash/cash equivalents at the year end:	**47 009**	**56 371**	**23 490**	**50.0%**	**44 065**	**93.7%**	**79 702**	**141.4%**	**79 702**	**141.4%**	**(167 533)**	**(226.9%)**	**(147.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 263	3.1%	993	2.4%	475	1.2%	38 146	93.3%	40 877	47.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100.0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	142	2.0%	202	2.8%	92	1.3%	6 731	93.9%	7 167	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	1.2%	62	2.0%	31	1.0%	2 955	95.8%	3 084	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	701	2.0%	1 392	4.0%	715	2.0%	32 346	92.0%	35 155	40.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	2.0%	(94)	31.3%	(6)	1.9%	(195)	64.7%	(301)	(.4%)	-	-	-	-
Total By Income Source	**2 136**	**2.5%**	**2 555**	**3.0%**	**1 307**	**1.5%**	**80 014**	**93.0%**	**86 012**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	613	1.5%	1 214	3.0%	619	1.6%	37 402	93.9%	39 847	46.3%	-	-	-	-
Commercial	500	2.3%	768	3.5%	364	1.7%	20 031	92.5%	21 664	25.2%	-	-	-	-
Households	289	1.3%	573	2.5%	290	1.3%	21 390	94.9%	22 541	26.2%	-	-	-	-
Other	734	37.5%	0	-	34	1.7%	1 191	60.8%	1 960	2.3%	-	-	-	-
Total By Customer Group	**2 136**	**2.5%**	**2 555**	**3.0%**	**1 307**	**1.5%**	**80 014**	**93.0%**	**86 012**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	142	100.1%	-	-	-	-	(0)	(.1%)	142	(.7%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(104)	-	104	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 384)	20.1%	(1 357)	11.4%	(11)	.1%	(8 100)	68.3%	(11 852)	60.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 771)	47.1%	1 365	(17.0%)	(130)	1.6%	(5 477)	68.4%	(8 013)	40.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(6 117)**	**31.0%**	**112**	**(.6%)**	**(141)**	**.7%**	**(13 577)**	**68.8%**	**(19 723)**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**247 172**	**279 473**	**99 464**	**40.2%**	**71 952**	**29.1%**	**59 377**	**21.2%**	**230 792**	**82.6%**	**76 144**	**85.5%**	**(22.0%)**
Exchange Revenue													
Service charges - Electricity	26 000	30 500	6 360	24.5%	6 010	23.1%	5 617	18.4%	17 987	59.0%	5 160	80.9%	8.9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 000	12 100	2 759	23.0%	2 709	22.6%	2 686	22.2%	8 154	67.4%	2 662	80.0%	.9%
Sale of Goods and Rendering of Services	160	310	49	30.9%	75	46.6%	45	14.6%	169	54.5%	35	63.8%	28.2%
Agency services	1 500	1 500	201	13.4%	230	15.4%	253	16.8%	684	45.6%	265	67.4%	(4.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 120	2 120	2 133	100.6%	2 109	99.5%	2 129	100.4%	6 371	300.5%	2 130	288.0%	(.1%)
Interest earned from Current and Non Current Assets	15 000	15 000	5 832	38.9%	819	5.5%	1 344	9.0%	7 995	53.3%	1 739	80.1%	(22.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Rental from Fixed Assets	400	1 800	98	24.6%	96	24.0%	168	9.3%	363	20.1%	90	65.2%	87.0%
Licences or permits	1 450	1 500	229	15.8%	336	23.2%	314	20.9%	880	58.6%	153	81.3%	104.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	20 827	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	230	31	2.5%	33	2.8%	46	19.9%	110	47.7%	29	7.2%	55.6%
Non-Exchange Revenue													
Property rates	14 100	16 100	8 774	62.2%	3 296	23.4%	3 866	24.0%	15 936	99.0%	2 156	89.5%	79.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 700	3 700	77	2.1%	115	3.1%	142	3.8%	335	9.0%	52	96.7%	170.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	167 532	169 435	69 848	41.7%	55 564	33.2%	41 653	24.6%	167 065	98.6%	60 702	84.5%	(31.4%)
Interest Receivables	2 000	2 300	1 043	52.2%	555	27.8%	1 114	48.5%	2 713	118.0%	969	145.8%	15.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	0	2 050	2 027	202 748 100.0%	2	231 700.0%	-	-	2 030	99.0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**276 950**	**299 027**	**63 999**	**23.1%**	**77 849**	**28.1%**	**66 682**	**22.3%**	**208 530**	**69.7%**	**60 811**	**83.1%**	**9.7%**
Employee related costs	103 547	110 609	27 743	26.8%	35 908	34.7%	27 079	24.5%	90 730	82.0%	26 370	80.1%	2.7%
Remuneration of councillors	15 672	15 672	3 529	22.5%	5 386	34.4%	4 177	26.7%	13 092	83.5%	2 454	77.8%	70.2%
Bulk purchases - electricity	19 000	23 000	8 127	42.8%	4 071	21.4%	4 504	19.6%	16 703	72.6%	5 154	92.2%	(12.6%)
Inventory consumed	8 446	3 581	318	3.8%	371	4.4%	118	3.3%	807	22.5%	564	53.1%	(79.0%)
Debt impairment	2 184	2 184	-	-	-	-	-	-	-	-	-	.1%	-
Depreciation, Amortisation and Impairment	16 688	16 688	5 595	33.5%	5 994	35.9%	6 166	37.0%	17 755	106.4%	4 774	89.5%	29.2%
Interest,Dividends and Rent on Land	0	-	0	5 925.0%	2	45 225.0%	2	-	4	-	0	-	1 270.2%
Contracted services	51 457	74 387	9 901	19.2%	12 674	24.6%	13 938	18.7%	36 512	49.1%	12 680	92.0%	9.9%
Transfers and subsidies	1 684	880	-	-	258	15.3%	114	12.9%	372	42.3%	325	65.7%	(64.9%)
Irrecoverable debts written off	0	-	-	-	1 804	20 042 200.0%	23	-	1 826	-	32	-	(29.9%)
Operational Cost and Other Cost	58 273	52 026	8 786	15.1%	11 381	19.5%	10 561	20.3%	30 728	59.1%	8 458	82.5%	24.9%
Disposal of Fixed and Intangible Assets	0	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 778)**	**(19 554)**	**35 464**		**(5 897)**		**(7 305)**		**22 262**		**15 333**		
Transfers and subsidies - capital (monetary allocations)	120 213	97 884	11 445	9.5%	54 396	45.2%	9 501	9.7%	75 342	77.0%	6 942	89.5%	36.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**97 604**		**22 275**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**97 604**		**22 275**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**97 604**		**22 275**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**97 604**		**22 275**		

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**174 617**	**111 359**	**18 872**	**10.8%**	**42 214**	**24.2%**	**11 644**	**10.5%**	**72 731**	**65.3%**	**13 551**	**79.0%**	**(14.1%)**
National Government	144 978	80 914	17 044	11.8%	39 437	27.2%	9 785	12.1%	66 266	81.9%	13 315	81.9%	(26.5%)
Provincial Government	16 970	14 720	782	4.6%	1 126	6.6%	102	.7%	2 011	13.7%	-	28.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**161 948**	**95 634**	**17 826**	**11.0%**	**40 564**	**25.0%**	**9 887**	**10.3%**	**68 277**	**71.4%**	**13 315**	**80.0%**	**(25.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 669	15 725	1 046	8.3%	1 651	13.0%	1 757	11.2%	4 454	28.3%	236	46.0%	645.5%
Capital Expenditure Functional	**174 617**	**111 359**	**18 872**	**10.8%**	**42 214**	**24.2%**	**11 644**	**10.5%**	**72 731**	**65.3%**	**13 551**	**77.9%**	**(14.1%)**
Municipal governance and administration	**2 228**	**1 500**	**-**	**-**	**-**	**-**	**554**	**36.9%**	**554**	**36.9%**	**-**	**9.0%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 228	1 500	-	-	-	-	554	36.9%	554	36.9%	-	9.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**110**	**800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	0	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	0	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	110	800	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**142 357**	**102 359**	**12 801**	**9.0%**	**33 434**	**23.5%**	**9 887**	**9.7%**	**56 122**	**54.8%**	**7 982**	**85.0%**	**23.9%**
Planning and Development	3 697	33 572	344	9.3%	-	-	2 551	7.6%	2 895	8.6%	216	9.6%	1 081.4%
Road Transport	138 661	68 787	12 457	9.0%	33 434	24.1%	7 336	10.7%	53 227	77.4%	7 766	86.9%	(5.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 922**	**6 700**	**6 071**	**20.3%**	**8 780**	**29.3%**	**1 203**	**18.0%**	**16 055**	**239.6%**	**5 568**	**66.7%**	**(78.4%)**
Energy sources	29 602	5 900	6 071	20.5%	8 521	28.8%	793	13.4%	15 385	260.8%	5 548	66.5%	(85.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	320	800	-	-	260	81.1%	411	51.3%	670	83.8%	20	593.3%	1 974.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	2025/26 Budget: Adjusted Budget	2025/26 First Quarter: Actual Expenditure	2025/26 First Quarter: 1st Q as % of Main appropriation	2025/26 Second Quarter: Actual Expenditure	2025/26 Second Quarter: 2nd Q as % of Main appropriation	2025/26 Third Quarter: Actual Expenditure	2025/26 Third Quarter: 3rd Q as % of adjusted budget	2025/26 Year to Date: Actual Expenditure	2025/26 Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**273 692**	**177 963**	**-**	**-**	**-**	**-**	**49 910**	**28.0%**	**49 910**	**28.0%**	**593 052**	**447.8%**	**(91.6%)**
Property rates	14 043	28 874	-	-	-	-	60	.2%	60	.2%	6 378	247.1%	(99.1%)

Service charges	22 184	87 860	-	-	-	-	1 256	1.4%	1 256	1.4%	48 303	411.5%	(97.4%)
Other revenue	8 152	8 152	-	-	-	-	202	2.5%	202	2.5%	3 729	266.7%	(94.6%)
Transfers and Subsidies - Operational	162 811	4 236	-	-	-	-	40 521	956.5%	40 521	956.5%	342 384	452.4%	(88.2%)
Transfers and Subsidies - Capital	61 902	48 842	-	-	-	-	7 870	16.1%	7 870	16.1%	192 252	495.0%	(95.9%)
Interest	4 600	-	-	-	-	-	1	-	1	-	6	.1%	(82.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(211 981)**	**(249 637)**	**(49 553)**	**23.4%**	**(56 098)**	**26.5%**	**(67 220)**	**26.9%**	**(172 871)**	**69.2%**	**(46 953)**	**77.5%**	**43.2%**
Suppliers and employees	(211 970)	(249 626)	(49 553)	23.4%	(56 098)	26.5%	(67 220)	26.9%	(172 871)	69.3%	(46 953)	77.5%	43.2%
Finance charges	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 711**	**(71 673)**	**(49 553)**	**(80.3%)**	**(56 098)**	**(90.9%)**	**(17 310)**	**24.2%**	**(122 962)**	**171.6%**	**546 098**	**940.4%**	**(103.2%)**
Cash Flow from Investing Activities													
Receipts	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(59 757)**	**(129 755)**	**-**	**-**	**-**	**-**	**(3 934)**	**3.0%**	**(3 934)**	**3.0%**	**(248)**	**3.4%**	**1 484.1%**
Capital assets	(59 757)	(129 755)	-	-	-	-	(3 934)	3.0%	(3 934)	3.0%	(248)	3.4%	1 484.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 757)**	**(129 755)**	**-**	**-**	**-**	**-**	**(3 934)**	**3.0%**	**(3 934)**	**3.0%**	**(248)**	**3.4%**	**1 484.1%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 954**	**(201 429)**	**(49 553)**	**(2 535.9%)**	**(56 098)**	**(2 870.9%)**	**(21 244)**	**10.5%**	**(126 896)**	**63.0%**	**545 850**	**1 550.7%**	**(103.9%)**
Cash/cash equivalents at the year begin:	0	135 229	-	-	(49 553)	(78 656 182.5%)	(105 652)	(78.1%)	-	-	801 781	-	(113.2%)
Cash/cash equivalents at the year end:	**1 954**	**(66 200)**	**(49 553)**	**(2 535.9%)**	**(105 652)**	**(5 406.7%)**	**(126 896)**	**191.7%**	**(126 896)**	**191.7%**	**1 347 631**	**1 550.7%**	**(109.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 034	8.5%	854	3.6%	833	3.5%	20 184	84.4%	23 905	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 935	5.0%	1 377	2.3%	1 317	2.2%	53 209	90.4%	58 838	34.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 012	3.4%	1 450	1.7%	1 426	1.6%	81 430	93.3%	87 318	51.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	71	11.9%	15	2.5%	15	2.5%	494	83.1%	594	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	17	100.0%	17	-	-	-	-	-
Total By Income Source	**8 051**	**4.7%**	**3 696**	**2.2%**	**3 591**	**2.1%**	**155 334**	**91.0%**	**170 672**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 930	5.5%	1 362	2.5%	1 322	2.5%	48 027	89.5%	53 640	31.4%	-	-	-	-
Commercial	1 901	9.0%	781	3.7%	731	3.5%	17 641	83.8%	21 053	12.3%	-	-	-	-
Households	3 118	3.3%	1 514	1.6%	1 498	1.6%	87 605	93.5%	93 736	54.9%	-	-	-	-
Other	103	4.6%	40	1.8%	39	1.7%	2 061	91.9%	2 243	1.3%	-	-	-	-
Total By Customer Group	**8 051**	**4.7%**	**3 696**	**2.2%**	**3 591**	**2.1%**	**155 334**	**91.0%**	**170 672**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 362	95.1%	70	4.9%	0	-	-	-	1 432	11.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	3	100.0%	-	-	-	-	-	-	3	-
Trade Creditors	9 023	80.5%	1 990	17.8%	13	.1%	180	1.6%	11 207	88.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 388**	**82.2%**	**2 060**	**16.3%**	**14**	**.1%**	**180**	**1.4%**	**12 642**	**100.0%**

Contact Details

Municipal Manager	Ms Thozama T Madotyeni	047 878 2000
Chief Financial Officer	Mr Lwandile Juwele	047 878 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR. A.B. XUMA (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**253 534**	**254 836**	**94 231**	**37.2%**	**68 325**	**26.9%**	**52 268**	**20.5%**	**214 825**	**84.3%**	**58 853**	**95.9%**	**(11.2%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 193	1 313	322	27.0%	322	27.0%	310	23.6%	953	72.6%	309	83.6%	.4%
Sale of Goods and Rendering of Services	843	404	291	34.5%	57	6.8%	87	21.6%	435	107.8%	63	45.7%	39.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	353	427	103	29.2%	106	29.9%	108	25.4%	317	74.3%	97	(258.3%)	12.0%
Interest earned from Current and Non Current Assets	3 278	1 678	636	19.4%	218	6.6%	301	17.9%	1 154	68.8%	803	43.1%	(62.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	406	384	111	27.2%	267	65.7%	71	18.4%	448	116.8%	137	45.6%	(48.3%)
Licences or permits	3 773	3 266	733	19.4%	698	18.5%	923	28.3%	2 355	72.1%	834	70.3%	10.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	799	399	48	6.0%	-	-	29	7.3%	77	19.3%	360	80.5%	(91.9%)
Non-Exchange Revenue													
Property rates	8 244	9 579	8 865	107.5%	(0)	-	-	-	8 865	92.5%	-	192.3%	-
Surcharges and Taxes	31 024	33 507	-	-	-	-	-	-	-	-	5 780	64.5%	(100.0%)
Fines, penalties and forfeits	212	509	70	32.9%	108	51.0%	95	18.7%	273	53.6%	114	106.7%	(16.4%)
Licences or permits	91	91	40	43.7%	21	23.7%	30	32.5%	91	99.9%	-	8.4%	(100.0%)
Transfer and subsidies - Operational	201 632	201 632	82 639	41.0%	66 080	32.8%	49 855	24.7%	198 573	98.5%	49 913	100.8%	(.1%)
Interest Receivables	1 687	1 648	375	22.2%	449	26.6%	460	27.9%	1 284	77.9%	445	169.6%	3.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**269 517**	**281 550**	**57 385**	**21.3%**	**52 352**	**19.4%**	**60 156**	**21.4%**	**169 893**	**60.3%**	**52 433**	**61.3%**	**14.7%**
Employee related costs	117 462	118 662	28 889	24.6%	28 410	24.2%	38 069	32.1%	95 367	80.4%	27 454	74.4%	38.7%
Remuneration of councillors	20 648	18 234	4 076	19.7%	4 057	19.6%	4 525	24.8%	12 658	69.4%	4 129	67.1%	9.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 975	3 958	382	9.6%	377	9.5%	501	12.7%	1 261	31.9%	588	54.1%	(14.8%)
Debt impairment	(4 281)	4 747	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	46 931	46 931	-	-	-	-	-	-	-	-	-	(2.7%)	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 325	35 879	12 370	34.1%	10 096	27.8%	8 347	23.3%	30 814	85.9%	10 799	76.5%	(22.7%)
Transfers and subsidies	4 109	4 899	788	19.2%	1 237	30.1%	425	8.7%	2 449	50.0%	560	14.2%	(24.2%)
Irrecoverable debts written off	4 514	4 514	216	4.8%	239	5.3%	442	9.8%	897	19.9%	229	522.5%	93.2%
Operational Cost and Other Cost	39 835	43 728	10 664	26.8%	7 936	19.9%	7 847	17.9%	26 447	60.5%	8 674	77.2%	(9.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 983)**	**(26 714)**	**36 846**		**15 973**		**(7 887)**		**44 932**		**6 420**		
Transfers and subsidies - capital (monetary allocations)	122 974	122 974	51 239	41.7%	26 770	21.8%	6 627	5.4%	84 636	68.8%	11 216	40.6%	(40.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	72	118.4%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**129 568**		**17 707**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**129 568**		**17 707**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**129 568**		**17 707**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**129 568**		**17 707**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**126 403**	**113 352**	**41 931**	**33.2%**	**30 642**	**24.2%**	**27 797**	**24.5%**	**100 369**	**88.5%**	**19 698**	**2.7%**	**41.1%**
National Government	106 934	106 934	39 763	37.2%	23 777	22.2%	7 947	7.4%	71 487	66.9%	13 711	(50.0%)	(42.0%)
Provincial Government	-	-	(25 941)	-	-	-	-	-	(25 941)	-	1 220	(16.4%)	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**106 934**	**106 934**	**13 821**	**12.9%**	**23 777**	**22.2%**	**7 947**	**7.4%**	**45 545**	**42.6%**	**14 931**	**(43.2%)**	**(46.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 470	6 418	28 109	144.4%	6 865	35.3%	19 849	309.3%	54 824	854.2%	4 768	291.8%	316.3%
Capital Expenditure Functional	**126 403**	**113 352**	**41 931**	**33.2%**	**30 642**	**24.2%**	**27 797**	**24.5%**	**100 369**	**88.5%**	**19 698**	**1.5%**	**41.1%**
Municipal governance and administration	**19 470**	**2 579**	**16 463**	**84.6%**	**1 654**	**8.5%**	**9 421**	**365.3%**	**27 538**	**1 067.8%**	**780**	**502.5%**	**1 107.9%**
Executive and Council	-	-	2 074	-	-	-	-	-	2 074	-	716	223.7%	(100.0%)
Finance and administration	19 470	2 579	14 364	73.8%	1 654	8.5%	9 421	365.3%	25 439	986.4%	64	699.7%	14 563.6%
Internal audit	-	-	25	-	-	-	-	-	25	-	-	-	-
Community and Public Safety	**34 203**	**34 203**	**4 090**	**12.0%**	**-**	**-**	**412**	**1.2%**	**4 501**	**13.2%**	**1 861**	**17.8%**	**(77.9%)**
Community and Social Services	-	-	823	-	-	-	-	-	823	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	2 921	-	2 921	-	1 861	-	57.0%
Public Safety	-	-	757	-	-	-	-	-	757	-	-	-	-
Housing	34 203	34 203	2 510	7.3%	-	-	(2 510)	(7.3%)	-	-	-	8.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 202**	**59 041**	**10 943**	**19.8%**	**22 860**	**41.4%**	**10 107**	**17.1%**	**43 910**	**74.4%**	**11 994**	**(11.4%)**	**(15.7%)**
Planning and Development	-	-	(329)	-	-	-	-	-	(329)	-	171	104.1%	(100.0%)
Road Transport	55 202	59 041	11 272	20.4%	22 860	41.4%	10 107	17.1%	44 239	74.9%	11 823	(23.0%)	(14.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 529**	**17 529**	**10 435**	**59.5%**	**6 128**	**35.0%**	**7 857**	**44.8%**	**24 420**	**139.3%**	**5 064**	**(17.5%)**	**55.2%**
Energy sources	17 529	17 529	10 582	60.4%	6 128	35.0%	7 857	44.8%	24 567	140.2%	5 064	(17.1%)	55.2%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(146)	-	-	-	-	-	(146)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**397 153**	**394 218**	**250 514**	**63.1%**	**181 964**	**45.8%**	**166 098**	**42.1%**	**598 576**	**151.8%**	**145 044**	**110.5%**	**14.5%**
Property rates	8 244	6 290	2 164	26.2%	414	5.0%	510	8.1%	3 087	49.1%	664	39.9%	(23.3%)

Service charges	960	(146)	-	-	-	-	0	(.2%)	0	(.2%)	194	120.8%	(99.9%)
Other revenue	63 999	64 226	124 974	195.3%	91 996	143.7%	103 246	160.8%	320 215	498.6%	5 007	32.4%	1 962.1%
Transfers and Subsidies - Operational	200 834	200 874	83 097	41.4%	68 530	34.1%	49 067	24.4%	200 693	99.9%	127 566	187.0%	(61.5%)
Transfers and Subsidies - Capital	122 974	122 974	40 266	32.7%	21 013	17.1%	13 269	10.8%	74 548	60.6%	11 568	58.6%	14.7%
Interest	143	-	14	9.5%	12	8.5%	6	-	32	-	45	9.5%	(85.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(231 016)**	**(233 891)**	**(58 807)**	**25.5%**	**(55 051)**	**23.8%**	**(47 397)**	**20.3%**	**(161 255)**	**68.9%**	**(45 621)**	**62.1%**	**3.9%**
Suppliers and employees	(231 016)	(233 891)	(58 807)	25.5%	(55 051)	23.8%	(47 397)	20.3%	(161 255)	68.9%	(45 621)	62.1%	3.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**166 137**	**160 328**	**191 707**	**115.4%**	**126 913**	**76.4%**	**118 701**	**74.0%**	**437 321**	**272.8%**	**99 423**	**160.9%**	**19.4%**
Cash Flow from Investing Activities													
Receipts	**632**	**232**	**48**	**7.6%**	**-**	**-**	**-**	**-**	**48**	**20.7%**	**356**	**105.3%**	**(100.0%)**
Proceeds on disposal of PPE	632	232	48	7.6%	-	-	-	-	48	20.7%	356	105.3%	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(145 364)**	**(130 354)**	**(52 856)**	**36.4%**	**(33 310)**	**22.9%**	**(27 088)**	**20.8%**	**(113 255)**	**86.9%**	**(20 400)**	**58.1%**	**32.8%**
Capital assets	(145 364)	(130 354)	(52 856)	36.4%	(33 310)	22.9%	(27 088)	20.8%	(113 255)	86.9%	(20 400)	58.1%	32.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 732)**	**(130 123)**	**(52 808)**	**36.5%**	**(33 310)**	**23.0%**	**(27 088)**	**20.8%**	**(113 207)**	**87.0%**	**(20 045)**	**57.9%**	**35.1%**
Cash Flow from Financing Activities													
Receipts	**-**	**8 495**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	8 495	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**8 495**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**21 405**	**38 700**	**138 899**	**648.9%**	**93 603**	**437.3%**	**91 613**	**236.7%**	**324 114**	**837.5%**	**79 379**	**477.1%**	**15.4%**
Cash/cash equivalents at the year begin:	94 396	94 396	3 199	3.4%	142 098	150.5%	235 701	249.7%	3 199	3.4%	196 722	14.4%	19.8%
Cash/cash equivalents at the year end:	**115 800**	**133 096**	**142 098**	**122.7%**	**235 701**	**203.5%**	**327 314**	**245.9%**	**327 314**	**245.9%**	**276 101**	**184.8%**	**18.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	189	.6%	147	.5%	147	.4%	32 208	98.5%	32 691	84.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	2.7%	130	2.2%	122	2.1%	5 488	93.0%	5 899	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	15	3.3%	15	3.3%	436	93.5%	467	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(154)	100.0%	(154)	(.4%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**349**	**.9%**	**292**	**.8%**	**284**	**.7%**	**37 978**	**97.6%**	**38 902**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	49	.4%	42	.3%	42	.3%	13 579	99.0%	13 713	35.3%	-	-	-	-
Commercial	128	1.3%	124	1.2%	118	1.2%	9 781	96.4%	10 151	26.1%	-	-	-	-
Households	171	1.1%	126	.8%	124	.8%	14 617	97.2%	15 038	38.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**349**	**.9%**	**292**	**.8%**	**284**	**.7%**	**37 978**	**97.6%**	**38 902**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 276	92.4%	188	7.6%	-	-	-	-	2 463	25.7%
Auditor-General	3 374	47.3%	-	-	3 765	52.7%	-	-	7 138	74.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 649**	**58.8%**	**188**	**2.0%**	**3 765**	**39.2%**	**-**	**-**	**9 602**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**166 453**	**171 166**	**103 553**	**62.2%**	**47 533**	**28.6%**	**39 908**	**23.3%**	**190 994**	**111.6%**	**36 896**	**87.3%**	**8.2%**
Exchange Revenue													
Service charges - Electricity	25 031	28 522	10 879	43.5%	6 491	25.9%	5 173	18.1%	22 543	79.0%	5 033	56.1%	2.8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 851	9 952	3 337	37.7%	2 511	28.4%	2 512	25.2%	8 359	84.0%	2 088	150.5%	20.3%
Sale of Goods and Rendering of Services	233	287	99	42.7%	66	28.1%	80	27.8%	245	85.3%	54	62.2%	47.5%
Agency services	827	1 048	268	32.4%	210	25.4%	352	33.6%	829	79.1%	182	61.5%	93.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 923	8 923	2 764	31.0%	1 456	16.3%	2 967	33.2%	7 186	80.5%	2 009	62.1%	47.6%
Interest earned from Current and Non Current Assets	4 600	4 600	1 377	29.9%	1 301	28.3%	949	20.6%	3 628	78.9%	1 304	82.1%	(27.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	313	244	14	4.6%	17	5.6%	61	25.1%	93	38.2%	49	78.5%	25.6%
Licences or permits	308	253	85	27.5%	24	7.9%	36	14.3%	145	57.4%	41	35.2%	(11.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 478	1 481	31	2.1%	21	1.4%	130	8.8%	181	12.2%	41	89.0%	212.5%
Non-Exchange Revenue													
Property rates	12 604	12 860	6 394	50.7%	1 900	15.1%	1 911	14.9%	10 205	79.4%	1 795	56.4%	6.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	119	41	65.9%	20	32.0%	20	16.5%	80	67.3%	16	72.0%	24.3%
Licences or permits	1 702	1 655	584	34.3%	325	19.1%	297	18.0%	1 206	72.9%	420	67.5%	(29.2%)
Transfer and subsidies - Operational	95 398	95 098	75 508	79.2%	32 100	33.6%	23 209	24.4%	130 817	137.6%	22 402	97.4%	3.6%
Interest Receivables	6 124	6 124	2 172	35.5%	1 092	17.8%	2 212	36.1%	5 476	89.4%	1 462	66.5%	51.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**164 035**	**162 883**	**43 138**	**26.3%**	**33 357**	**20.3%**	**29 803**	**18.3%**	**106 299**	**65.3%**	**25 704**	**58.5%**	**15.9%**
Employee related costs	58 778	58 240	17 289	29.4%	12 375	21.1%	12 305	21.1%	41 969	72.1%	12 114	58.9%	1.6%
Remuneration of councillors	9 567	9 468	3 462	36.2%	2 035	21.3%	2 199	23.2%	7 696	81.3%	2 035	60.2%	8.1%
Bulk purchases - electricity	23 546	22 110	9 573	40.7%	4 337	18.4%	3 948	17.9%	17 858	80.8%	3 372	50.1%	17.1%
Inventory consumed	766	777	49	6.4%	183	23.9%	(42)	(5.5%)	190	24.4%	196	37.6%	(121.7%)
Debt impairment	5 555	5 355	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 983	6 983	2 473	41.3%	3 510	58.7%	-	-	5 983	85.7%	-	68.7%	-
Interest,Dividends and Rent on Land	178	178	3	1.4%	51	28.7%	43	24.1%	96	54.2%	1	27.3%	3 251.8%
Contracted services	30 646	30 393	5 802	18.9%	4 850	15.8%	3 664	12.1%	14 316	47.1%	3 828	48.2%	(4.3%)
Transfers and subsidies	1 630	1 830	302	18.6%	476	29.2%	446	24.4%	1 225	66.9%	425	61.4%	4.9%
Irrecoverable debts written off	1 349	1 349	-	-	-	-	743	55.1%	743	55.1%	-	591.1%	(100.0%)
Operational Cost and Other Cost	26 037	26 200	4 185	16.1%	5 541	21.3%	6 498	24.8%	16 224	61.9%	3 733	50.9%	74.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 419**	**8 283**	**60 415**		**14 176**		**10 105**		**84 695**		**11 191**		
Transfers and subsidies - capital (monetary allocations)	69 744	75 851	7 391	10.6%	28 577	41.0%	22 434	29.6%	58 402	77.0%	26 235	60.0%	(14.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**143 097**		**37 426**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**143 097**		**37 426**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**143 097**		**37 426**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**143 097**		**37 426**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**75 544**	**84 034**	**97 716**	**129.3%**	**29 559**	**39.1%**	**20 628**	**24.5%**	**147 903**	**176.0%**	**24 019**	**52.6%**	**(14.1%)**
National Government	69 744	76 451	96 455	138.3%	29 004	41.6%	16 264	21.3%	141 723	185.4%	22 971	55.7%	(29.2%)
Provincial Government	-	-	1 189	-	-	-	-	-	1 189	-	-	61.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 744**	**76 451**	**97 644**	**140.0%**	**29 004**	**41.6%**	**16 264**	**21.3%**	**142 912**	**186.9%**	**22 971**	**55.8%**	**(29.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 801	7 583	72	1.2%	555	9.6%	4 364	57.6%	4 991	65.8%	1 048	12.4%	316.5%
Capital Expenditure Functional	**75 544**	**84 034**	**97 716**	**129.3%**	**29 559**	**39.1%**	**20 628**	**24.5%**	**147 903**	**176.0%**	**24 019**	**52.6%**	**(14.1%)**
Municipal governance and administration	**759**	**794**	**72**	**9.5%**	**410**	**54.1%**	**192**	**24.2%**	**674**	**84.9%**	**265**	**4.4%**	**(27.5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	759	794	72	9.5%	410	54.1%	192	24.2%	674	84.9%	265	4.4%	(27.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 460**	**7 527**	**10 409**	**161.1%**	**1 144**	**17.7%**	**3 190**	**42.4%**	**14 743**	**195.9%**	**2 657**	**52.6%**	**20.1%**
Community and Social Services	460	550	1 189	258.5%	-	-	-	-	1 189	216.2%	-	49.9%	-
Sport And Recreation	6 000	6 977	9 220	153.7%	1 144	19.1%	3 190	45.7%	13 554	194.3%	2 657	53.4%	20.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59 949**	**67 480**	**82 766**	**138.1%**	**23 827**	**39.7%**	**16 001**	**23.7%**	**122 594**	**181.7%**	**18 985**	**54.6%**	**(15.7%)**
Planning and Development	20	400	-	-	-	-	-	-	-	-	-	-	-
Road Transport	59 929	67 080	82 766	138.1%	23 827	39.8%	16 001	23.9%	122 594	182.8%	18 985	54.6%	(15.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 376**	**8 233**	**4 469**	**53.4%**	**4 178**	**49.9%**	**1 245**	**15.1%**	**9 892**	**120.1%**	**2 111**	**75.7%**	**(41.0%)**
Energy sources	8 289	8 146	4 469	53.9%	4 178	50.4%	1 217	14.9%	9 864	121.1%	1 329	76.1%	(8.4%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	88	88	-	-	-	-	28	32.0%	28	32.0%	783	74.1%	(96.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**252 380**	**286 545**	**121 610**	**48.2%**	**53 577**	**21.2%**	**65 493**	**22.9%**	**240 681**	**84.0%**	**229 981**	**86.1%**	**(71.5%)**
Property rates	8 193	9 645	1	-	10	.1%	20	.2%	30	.3%	2 090	14.2%	(99.1%)

Service charges	31 465	33 134	5 690	18.1%	7 169	22.8%	6 068	18.3%	18 927	57.1%	16 255	65.1%	(62.7%)
Other revenue	27 935	56 931	6 361	22.8%	671	2.4%	959	1.7%	7 992	14.0%	832	56.5%	15.4%
Transfers and Subsidies - Operational	95 398	95 098	78 111	81.9%	31 752	33.3%	23 064	24.3%	132 928	139.8%	179 383	187.8%	(87.1%)
Transfers and Subsidies - Capital	69 744	75 851	31 039	44.5%	13 862	19.9%	35 236	46.5%	80 136	105.6%	30 985	28.4%	13.7%
Interest	19 646	15 884	409	2.1%	112	.6%	146	.9%	668	4.2%	436	2.7%	(66.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(161 870)**	**(149 663)**	**(51 988)**	**32.1%**	**(31 667)**	**19.6%**	**(41 387)**	**27.7%**	**(125 042)**	**83.5%**	**(24 561)**	**46.0%**	**68.5%**
Suppliers and employees	(159 818)	(147 656)	(51 988)	32.5%	(31 667)	19.8%	(41 387)	28.0%	(125 042)	84.7%	(24 561)	46.6%	68.5%
Finance charges	(178)	(178)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 874)	(1 830)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**90 510**	**136 881**	**69 623**	**76.9%**	**21 910**	**24.2%**	**24 106**	**17.6%**	**115 638**	**84.5%**	**205 420**	**129.0%**	**(88.3%)**
Cash Flow from Investing Activities													
Receipts	**10 000**	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(86 876)**	**(84 034)**	**(8 520)**	**9.8%**	**(30 877)**	**35.5%**	**(19 356)**	**23.0%**	**(58 753)**	**69.9%**	**(923)**	**.8%**	**1 997.4%**
Capital assets	(86 876)	(84 034)	(8 520)	9.8%	(30 877)	35.5%	(19 356)	23.0%	(58 753)	69.9%	(923)	.8%	1 997.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(76 876)**	**(76 034)**	**(8 520)**	**11.1%**	**(30 877)**	**40.2%**	**(19 356)**	**25.5%**	**(58 753)**	**77.3%**	**(923)**	**.9%**	**1 997.4%**
Cash Flow from Financing Activities													
Receipts	**13 000**	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**13 000**	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**26 635**	**73 847**	**61 103**	**229.4%**	**(8 968)**	**(33.7%)**	**4 750**	**6.4%**	**56 885**	**77.0%**	**204 497**	**485.5%**	**(97.7%)**
Cash/cash equivalents at the year begin:	21 000	49 511	55 415	263.9%	171 836	818.3%	162 868	329.0%	55 415	111.9%	(32 753)	-	(597.3%)
Cash/cash equivalents at the year end:	**47 635**	**123 359**	**171 836**	**360.7%**	**162 868**	**341.9%**	**167 618**	**135.9%**	**167 618**	**135.9%**	**171 744**	**196.7%**	**(2.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 018	8.1%	748	3.0%	425	1.7%	21 596	87.1%	24 787	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 841	2.9%	1 671	1.7%	534	.5%	94 329	94.9%	99 375	43.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 142	3.0%	2 089	2.0%	940	.9%	97 479	94.0%	103 650	45.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	4.0%	12	6.6%	-	-	156	89.4%	174	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10	100.0%	10	-	-	-	-	-
Total By Income Source	**8 008**	**3.5%**	**4 520**	**2.0%**	**1 899**	**.8%**	**213 570**	**93.7%**	**227 997**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	670	2.5%	488	1.8%	162	.6%	25 558	95.1%	26 878	11.8%	-	-	-	-
Commercial	2 167	8.3%	620	2.4%	282	1.1%	23 038	88.2%	26 107	11.5%	-	-	-	-
Households	5 043	3.0%	3 313	2.0%	1 426	.8%	158 322	94.2%	168 104	73.7%	-	-	-	-
Other	129	1.9%	99	1.4%	28	.4%	6 652	96.3%	6 908	3.0%	-	-	-	-
Total By Customer Group	**8 008**	**3.5%**	**4 520**	**2.0%**	**1 899**	**.8%**	**213 570**	**93.7%**	**227 997**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 094 783**	**1 189 582**	**588 427**	**53.7%**	**219 272**	**20.0%**	**225 116**	**18.9%**	**1 032 816**	**86.8%**	**227 028**	**79.0%**	**(.8%)**
Exchange Revenue													
Service charges - Electricity	354 149	354 149	99 575	28.1%	76 315	21.5%	90 606	25.6%	266 496	75.2%	70 264	53.5%	29.0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	97 639	98 785	24 666	25.3%	24 727	25.3%	24 789	25.1%	74 181	75.1%	23 275	75.1%	6.5%
Sale of Goods and Rendering of Services	2 813	2 813	807	28.7%	1 117	39.7%	625	22.2%	2 550	90.6%	841	71.3%	(25.7%)
Agency services	6 499	4 238	571	8.8%	1 399	21.5%	1 713	40.4%	3 684	86.9%	5	.4%	31 967.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	147 663	125 587	28 962	19.6%	33 235	22.5%	32 161	25.6%	94 358	75.1%	31 859	86.0%	.9%
Interest earned from Current and Non Current Assets	7 345	8 300	1 916	26.1%	2 234	30.4%	2 162	26.1%	6 312	76.1%	2 020	83.8%	7.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 352	4 355	1 059	19.8%	1 119	20.9%	1 150	26.4%	3 328	76.4%	1 108	61.1%	3.8%
Licences or permits	6 524	5 174	1 411	21.6%	1 176	18.0%	1 041	20.1%	3 628	70.1%	1 193	72.2%	(12.8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 330	3 146	950	15.0%	104	1.6%	185	5.9%	1 240	39.4%	10 311	402.2%	(98.2%)
Non-Exchange Revenue													
Property rates	192 887	318 876	324 603	168.3%	(5 727)	(3.0%)	(745)	(.2%)	318 131	99.8%	16	100.0%	(4 791.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 827	1 405	399	8.3%	304	6.3%	211	15.0%	913	65.0%	1 049	86.0%	(79.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	262 047	262 047	103 041	39.3%	82 786	31.6%	69 833	26.6%	255 660	97.6%	84 616	106.8%	(17.5%)
Interest Receivables	708	708	468	66.1%	482	68.1%	498	70.4%	1 449	204.6%	470	6.5%	5.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	888	-	888	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 088 723**	**1 178 098**	**328 446**	**30.2%**	**261 994**	**24.1%**	**589 374**	**50.0%**	**1 179 815**	**100.1%**	**223 761**	**67.1%**	**163.4%**
Employee related costs	352 276	352 052	81 331	23.1%	77 878	22.1%	83 209	23.6%	242 418	68.9%	79 500	67.7%	4.7%
Remuneration of councillors	31 944	33 254	7 543	23.6%	7 543	23.6%	8 375	25.2%	23 462	70.6%	8 296	78.8%	1.0%
Bulk purchases - electricity	403 992	432 185	184 925	45.8%	99 599	24.7%	86 979	20.1%	371 503	86.0%	81 368	86.7%	6.9%
Inventory consumed	11 939	12 736	1 433	12.0%	6 474	54.2%	2 504	19.7%	10 411	81.7%	733	16.2%	241.7%
Debt impairment	57 570	57 570	-	-	-	-	309 146	537.0%	309 146	537.0%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	78 678	65 078	-	-	-	-	49 616	76.2%	49 616	76.2%	-	-	(100.0%)
Interest,Dividends and Rent on Land	32 954	73 881	17 512	53.1%	23 429	71.1%	24 681	33.4%	65 621	88.8%	12 993	93.3%	90.0%
Contracted services	65 670	93 098	28 816	43.9%	32 832	50.0%	11 006	11.8%	72 654	78.0%	25 666	85.0%	(57.1%)
Transfers and subsidies	2 020	2 020	145	7.2%	467	23.1%	451	22.3%	1 062	52.6%	427	51.5%	5.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	51 679	56 224	6 742	13.0%	13 772	26.6%	13 408	23.8%	33 922	60.3%	14 779	58.3%	(9.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 060**	**11 485**	**259 981**		**(42 722)**		**(364 258)**		**(146 999)**		**3 268**		
Transfers and subsidies - capital (monetary allocations)	117 154	141 704	18 131	15.5%	25 866	22.1%	48 198	34.0%	92 196	65.1%	3 073	29.6%	1 468.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(54 804)**		**6 340**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(54 804)**		**6 340**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(54 804)**		**6 340**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(54 804)**		**6 340**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**126 040**	**152 704**	**21 654**	**17.2%**	**34 244**	**27.2%**	**37 456**	**24.5%**	**93 354**	**61.1%**	**20 423**	**44.7%**	**83.4%**
National Government	95 554	117 217	20 092	21.0%	28 713	30.0%	18 844	16.1%	67 650	57.7%	18 892	48.2%	(.3%)
Provincial Government	24 487	24 487	1 562	6.4%	5 021	20.5%	18 530	75.7%	25 112	102.6%	655	36.0%	2 729.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**120 040**	**141 704**	**21 654**	**18.0%**	**33 734**	**28.1%**	**37 375**	**26.4%**	**92 762**	**65.5%**	**19 547**	**45.7%**	**91.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	11 000	-	-	510	8.5%	82	.7%	592	5.4%	876	16.8%	(90.7%)
Capital Expenditure Functional	**126 040**	**152 704**	**21 654**	**17.2%**	**34 244**	**27.2%**	**37 456**	**24.5%**	**93 354**	**61.1%**	**20 423**	**44.7%**	**83.4%**
Municipal governance and administration	**1 000**	**1 000**	**-**	**-**	**510**	**51.0%**	**82**	**8.2%**	**592**	**59.2%**	**876**	**58.8%**	**(90.7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	1 000	-	-	510	51.0%	82	8.2%	592	59.2%	876	58.8%	(90.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 029**	**53 693**	**4 680**	**14.6%**	**12 221**	**38.2%**	**7 569**	**14.1%**	**24 471**	**45.6%**	**6 938**	**34.3%**	**9.1%**
Community and Social Services	32 029	53 693	4 680	14.6%	12 221	38.2%	7 435	13.8%	24 336	45.3%	6 938	34.3%	7.2%
Sport And Recreation	-	-	-	-	-	-	135	-	135	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88 011**	**88 011**	**16 973**	**19.3%**	**21 512**	**24.4%**	**29 805**	**33.9%**	**68 291**	**77.6%**	**9 922**	**56.5%**	**200.4%**
Planning and Development	11 600	11 600	1 562	13.5%	3 011	26.0%	10 511	90.6%	15 084	130.0%	-	5.2%	(100.0%)
Road Transport	76 411	76 411	15 412	20.2%	18 501	24.2%	19 294	25.3%	53 207	69.6%	9 922	67.0%	94.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**10 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 687**	**32.1%**	**(100.0%)**
Energy sources	5 000	10 000	-	-	-	-	-	-	-	-	2 687	33.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 026 928**	**1 115 139**	**663 283**	**64.6%**	**545 255**	**53.1%**	**607 979**	**54.5%**	**1 816 517**	**162.9%**	**360 954**	**132.4%**	**68.4%**
Property rates	146 494	218 876	24 886	17.0%	28 768	19.6%	27 235	12.4%	80 889	37.0%	27 395	45.7%	(.6%)

Service charges	410 413	410 413	82 976	20.2%	101 298	24.7%	85 781	20.9%	270 055	65.8%	74 784	48.6%	14.7%
Other revenue	39 662	29 985	390 966	985.8%	315 259	794.9%	403 135	1 344.4%	1 109 360	3 699.7%	165 519	3 089.2%	143.6%
Transfers and Subsidies - Operational	262 047	262 047	112 137	42.8%	82 986	31.7%	55 881	21.3%	251 004	95.8%	87 208	105.1%	(35.9%)
Transfers and Subsidies - Capital	117 154	141 704	50 402	43.0%	14 710	12.6%	33 785	23.8%	98 897	69.8%	4 027	38.6%	739.0%
Interest	51 159	52 113	1 916	3.7%	2 234	4.4%	2 162	4.1%	6 312	12.1%	2 020	12.0%	7.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(892 474)**	**(945 167)**	**(300 451)**	**33.7%**	**(316 641)**	**35.5%**	**(355 968)**	**37.7%**	**(973 060)**	**103.0%**	**(270 613)**	**99.4%**	**31.5%**
Suppliers and employees	(857 501)	(899 266)	(300 451)	35.0%	(316 641)	36.9%	(355 968)	39.6%	(973 060)	108.2%	(270 613)	101.9%	31.5%
Finance charges	(32 954)	(43 881)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 020)	(2 020)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**134 454**	**169 973**	**362 832**	**269.9%**	**228 614**	**170.0%**	**252 012**	**148.3%**	**843 457**	**496.2%**	**90 341**	**249.6%**	**179.0%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**888**	**-**	**888**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	888	-	888	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(126 040)**	**(152 704)**	**(21 654)**	**17.2%**	**(34 244)**	**27.2%**	**(37 456)**	**24.5%**	**(93 354)**	**61.1%**	**(20 423)**	**44.7%**	**83.4%**
Capital assets	(126 040)	(152 704)	(21 654)	17.2%	(34 244)	27.2%	(37 456)	24.5%	(93 354)	61.1%	(20 423)	44.7%	83.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 040)**	**(152 704)**	**(21 654)**	**17.2%**	**(34 244)**	**27.2%**	**(36 569)**	**23.9%**	**(92 466)**	**60.6%**	**(20 423)**	**44.7%**	**79.1%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 414**	**17 268**	**341 178**	**4 055.0%**	**194 370**	**2 310.1%**	**215 443**	**1 247.6%**	**750 991**	**4 348.9%**	**69 917**	**1 066.7%**	**208.1%**
Cash/cash equivalents at the year begin:	53 609	69 996	69 669	130.0%	411 173	767.0%	605 544	865.1%	69 669	99.5%	549 654	430.4%	10.2%
Cash/cash equivalents at the year end:	**62 023**	**87 264**	**411 173**	**662.9%**	**605 544**	**976.3%**	**820 987**	**940.8%**	**820 987**	**940.8%**	**619 571**	**910.2%**	**32.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 031	10.1%	10 629	5.7%	6 817	3.6%	151 563	80.6%	188 040	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	36 167	5.7%	15 608	2.5%	15 553	2.4%	567 855	89.4%	635 183	34.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 044	2.0%	8 324	1.8%	8 117	1.8%	431 648	94.4%	457 133	24.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 580	1.9%	11 484	2.0%	11 361	2.0%	529 598	94.1%	563 024	30.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	415	(6.2%)	375	(5.6%)	353	(5.3%)	(7 863)	117.0%	(6 720)	(.4%)	-	-	-	-
Total By Income Source	**75 237**	**4.1%**	**46 421**	**2.5%**	**42 201**	**2.3%**	**1 672 802**	**91.1%**	**1 836 661**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 261	10.6%	1 880	8.8%	1 574	7.3%	15 711	73.3%	21 426	1.2%	-	-	-	-
Commercial	21 179	14.5%	8 744	6.0%	6 098	4.2%	110 522	75.4%	146 543	8.0%	-	-	-	-
Households	39 071	2.6%	27 511	1.8%	26 983	1.8%	1 405 368	93.8%	1 498 933	81.6%	-	-	-	-
Other	12 726	7.5%	8 287	4.9%	7 546	4.4%	141 201	83.2%	169 759	9.2%	-	-	-	-
Total By Customer Group	**75 237**	**4.1%**	**46 421**	**2.5%**	**42 201**	**2.3%**	**1 672 802**	**91.1%**	**1 836 661**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	39 948	2.0%	8 394	.4%	8 076	.4%	1 934 158	97.2%	1 990 576	99.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 176	23.9%	4 432	33.4%	4 324	32.6%	1 338	10.1%	13 270	.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**43 123**	**2.2%**	**12 826**	**.6%**	**12 399**	**.6%**	**1 935 496**	**96.6%**	**2 003 845**	**100.0%**

Contact Details

Municipal Manager	Mr Aphiwe Mkhangelwa	
Chief Financial Officer	Mrs Nolitha Estelle Mbele	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 807 055**	**1 815 470**	**514 158**	**28.5%**	**461 323**	**25.5%**	**305 020**	**16.8%**	**1 280 502**	**70.5%**	**349 998**	**71.3%**	**(12.9%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	445 432	445 432	97 433	21.9%	89 593	20.1%	37 042	8.3%	224 067	50.3%	90 545	64.0%	(59.1%)
Service charges - Waste Water Management	113 880	113 880	18 909	16.6%	17 697	15.5%	17 612	15.5%	54 218	47.6%	17 460	41.0%	.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	965	965	156	16.2%	29	3.0%	64	6.6%	249	25.8%	7	56.2%	789.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	157 089	157 089	28 367	18.1%	31 922	20.3%	33 234	21.2%	93 523	59.5%	34 967	66.1%	(5.0%)
Interest earned from Current and Non Current Assets	47 507	47 507	3 239	6.8%	2 909	6.1%	1 959	4.1%	8 108	17.1%	3 612	23.8%	(45.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	377	-	82	-	355	-	814	-	-	-	(100.0%)
Licences or permits	371	371	92	24.9%	60	16.3%	51	13.6%	203	54.8%	110	72.5%	(53.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	186 033	186 033	15 133	8.1%	26 355	14.2%	12 027	6.5%	53 514	28.8%	7 804	27.5%	54.1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	109	-	-	45	41.2%	-	-	45	41.2%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	852 187	860 601	350 089	41.1%	292 054	34.3%	202 596	23.5%	844 739	98.2%	195 495	91.9%	3.6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 482	3 482	362	10.4%	577	16.6%	82	2.3%	1 021	29.3%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 425 341**	**1 433 795**	**271 225**	**19.0%**	**387 938**	**27.2%**	**342 375**	**23.9%**	**1 001 538**	**69.9%**	**296 312**	**71.0%**	**15.5%**
Employee related costs	482 458	482 458	115 784	24.0%	138 549	28.7%	121 156	25.1%	375 489	77.8%	113 737	79.8%	6.5%
Remuneration of councillors	15 173	15 173	3 354	22.1%	3 349	22.1%	3 936	25.9%	10 640	70.1%	3 430	73.3%	14.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 150	88 653	10 973	19.2%	31 264	54.7%	1 871	2.1%	44 108	49.8%	12 284	48.4%	(84.8%)
Debt impairment	110 440	110 440	18 407	16.7%	36 813	33.3%	27 610	25.0%	82 830	75.0%	30 000	81.8%	(8.0%)
Depreciation, Amortisation and Impairment	180 720	180 720	42 178	23.3%	28 119	15.6%	42 178	23.3%	112 474	62.2%	46 267	77.1%	(8.8%)
Interest,Dividends and Rent on Land	500	500	84	16.7%	230	45.9%	76	15.1%	389	77.8%	364	132.3%	(79.2%)
Contracted services	351 328	305 676	35 120	10.0%	77 324	22.0%	59 627	19.5%	172 071	56.3%	55 280	60.5%	7.9%
Transfers and subsidies	65 876	53 447	11 662	17.7%	20 626	31.3%	3 870	7.2%	36 158	67.7%	10 978	41.7%	(64.7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	161 695	196 728	33 663	20.8%	51 664	32.0%	82 052	41.7%	167 379	85.1%	23 972	75.9%	242.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**381 714**	**381 674**	**242 934**		**73 385**		**(37 355)**		**278 964**		**53 686**		
Transfers and subsidies - capital (monetary allocations)	382 451	374 037	100 308	26.2%	196 645	51.4%	51 257	13.7%	348 210	93.1%	72 731	81.1%	(29.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**764 166**	**755 711**	**343 242**		**270 030**		**13 902**		**627 174**		**126 418**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**764 166**	**755 711**	**343 242**		**270 030**		**13 902**		**627 174**		**126 418**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**764 166**	**755 711**	**343 242**		**270 030**		**13 902**		**627 174**		**126 418**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	180	140	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**764 346**	**755 851**	**343 242**		**270 030**		**13 902**		**627 174**		**126 418**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**388 451**	**378 424**	**100 696**	**25.9%**	**196 651**	**50.6%**	**97 537**	**25.8%**	**394 883**	**104.3%**	**59 245**	**79.0%**	**64.6%**
National Government	382 451	374 024	100 696	26.3%	196 645	51.4%	97 537	26.1%	394 877	105.6%	58 006	81.1%	68.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**382 451**	**374 024**	**100 696**	**26.3%**	**196 645**	**51.4%**	**97 537**	**26.1%**	**394 877**	**105.6%**	**58 006**	**81.1%**	**68.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	4 400	-	-	6	.1%	-	-	6	.1%	1 238	58.8%	(100.0%)
Capital Expenditure Functional	**367 951**	**378 424**	**100 696**	**27.4%**	**196 651**	**53.4%**	**97 537**	**25.8%**	**394 883**	**104.3%**	**59 245**	**79.0%**	**64.6%**
Municipal governance and administration	**3 000**	**1 900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**33**	**39.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 000	1 900	-	-	-	-	-	-	-	-	33	39.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**362 951**	**375 024**	**100 696**	**27.7%**	**196 645**	**54.2%**	**97 537**	**26.0%**	**394 877**	**105.3%**	**58 006**	**81.6%**	**68.1%**
Planning and Development	362 951	375 024	100 696	27.7%	196 645	54.2%	97 537	26.0%	394 877	105.3%	58 006	81.6%	68.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 000**	**1 500**	**-**	**-**	**6**	**.3%**	**-**	**-**	**6**	**.4%**	**1 205**	**56.0%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	1 500	-	-	6	.3%	-	-	6	.4%	1 205	56.0%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 782 128**	**1 914 524**	**611 477**	**34.3%**	**422 296**	**23.7%**	**383 804**	**20.0%**	**1 417 577**	**74.0%**	**367 322**	**87.3%**	**4.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	279 656	279 656	11 873	4.2%	14 411	5.2%	14 357	5.1%	40 642	14.5%	15 593	22.9%	(7.9%)
Other revenue	153 341	285 737	15 982	10.4%	33 962	22.1%	32 020	11.2%	81 963	28.7%	53 260	21 710.9%	(39.9%)
Transfers and Subsidies - Operational	826 865	826 865	336 633	40.7%	266 335	32.2%	209 407	25.3%	812 375	98.2%	196 648	90.3%	6.5%
Transfers and Subsidies - Capital	406 980	406 980	243 748	59.9%	104 680	25.7%	126 061	31.0%	474 489	116.6%	98 209	119.8%	28.4%
Interest	115 286	115 286	3 239	2.8%	2 909	2.5%	1 959	1.7%	8 108	7.0%	3 612	7.8%	(45.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 192 252)**	**(1 192 252)**	**(220 759)**	**18.5%**	**(323 000)**	**27.1%**	**(282 556)**	**23.7%**	**(826 315)**	**69.3%**	**(200 563)**	**68.3%**	**40.9%**
Suppliers and employees	(1 125 876)	(1 125 876)	(209 013)	18.6%	(302 145)	26.8%	(278 610)	24.7%	(789 768)	70.1%	(179 614)	70.3%	55.1%
Finance charges	(500)	(500)	(84)	16.7%	(230)	45.9%	(76)	15.1%	(389)	77.8%	(393)	138.2%	(80.8%)
Transfers and Subsidies	(65 876)	(65 876)	(11 662)	17.7%	(20 626)	31.3%	(3 870)	5.9%	(36 158)	54.9%	(20 557)	41.7%	(81.2%)
Net Cash from/(used) Operating Activities	**589 875**	**722 272**	**390 717**	**66.2%**	**99 296**	**16.8%**	**101 249**	**14.0%**	**591 262**	**81.9%**	**166 758**	**120.8%**	**(39.3%)**
Cash Flow from Investing Activities													
Receipts	**3 482**	**3 482**	**362**	**10.4%**	**577**	**16.6%**	**82**	**2.3%**	**1 021**	**29.3%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	3 482	3 482	362	10.4%	577	16.6%	82	2.3%	1 021	29.3%	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(423 144)**	**(423 144)**	**(100 696)**	**23.8%**	**(196 651)**	**46.5%**	**(97 537)**	**23.1%**	**(394 883)**	**93.3%**	**(59 245)**	**79.0%**	**64.6%**
Capital assets	(423 144)	(423 144)	(100 696)	23.8%	(196 651)	46.5%	(97 537)	23.1%	(394 883)	93.3%	(59 245)	79.0%	64.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(419 661)**	**(419 661)**	**(100 334)**	**23.9%**	**(196 074)**	**46.7%**	**(97 455)**	**23.2%**	**(393 862)**	**93.9%**	**(59 245)**	**79.6%**	**64.5%**
Cash Flow from Financing Activities													
Receipts	**129**	**129**	**63**	**48.4%**	**65**	**50.0%**	**30**	**22.9%**	**157**	**121.3%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	129	129	63	48.4%	65	50.0%	30	22.9%	157	121.3%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**129**	**129**	**63**	**48.4%**	**65**	**50.0%**	**30**	**22.9%**	**157**	**121.3%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**170 343**	**302 739**	**290 446**	**170.5%**	**(96 713)**	**(56.8%)**	**3 823**	**1.3%**	**197 557**	**65.3%**	**107 514**	**271.7%**	**(96.4%)**
Cash/cash equivalents at the year begin:	110 222	110 222	18 035	16.4%	308 456	279.9%	211 743	192.1%	18 035	16.4%	274 235	12.0%	(22.8%)
Cash/cash equivalents at the year end:	**280 565**	**412 961**	**308 456**	**109.9%**	**211 743**	**75.5%**	**215 567**	**52.2%**	**215 567**	**52.2%**	**381 749**	**126.0%**	**(43.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	51 561	3.3%	49 397	3.2%	46 594	3.0%	1 415 779	90.6%	1 563 331	84.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 117	2.8%	7 818	2.7%	7 778	2.7%	266 274	91.8%	289 986	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**59 678**	**3.2%**	**57 214**	**3.1%**	**54 372**	**2.9%**	**1 682 053**	**90.8%**	**1 853 317**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 381	3.3%	3 470	2.6%	3 613	2.7%	120 757	91.3%	132 221	7.1%	-	-	-	-
Commercial	6 213	3.3%	10 394	5.5%	5 727	3.0%	167 835	88.3%	190 168	10.3%	-	-	-	-
Households	49 084	3.2%	43 351	2.8%	45 032	2.9%	1 393 461	91.0%	1 530 927	82.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**59 678**	**3.2%**	**57 214**	**3.1%**	**54 372**	**2.9%**	**1 682 053**	**90.8%**	**1 853 317**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	106 680	100.0%	106 680	71.7%
PAYE deductions	4 826	44.6%	5 992	55.4%	-	-	-	-	10 817	7.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 594	62.6%	4 978	15.9%	1 397	4.5%	5 334	17.0%	31 304	21.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**24 419**	**16.4%**	**10 970**	**7.4%**	**1 397**	**.9%**	**112 014**	**75.3%**	**148 801**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget		2025/26 First Quarter		2025/26 Second Quarter		2025/26 Third Quarter		2025/26 Year to Date		2024/25 Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**466 931**	**425 049**	**115 293**	**24.7%**	**121 671**	**26.1%**	**62 757**	**14.8%**	**299 721**	**70.5%**	**72 360**	**63.2%**	**(13.3%)**
Exchange Revenue													
Service charges - Electricity	54 033	52 542	10 719	19.8%	35 572	65.8%	(2 580)	(4.9%)	43 712	83.2%	11 538	74.5%	(122.4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	3	-	-	-	-	-	3	-	-	-	-
Service charges - Waste Management	7 692	7 692	1 825	23.7%	1 915	24.9%	1 902	24.7%	5 643	73.4%	1 841	74.9%	3.3%
Sale of Goods and Rendering of Services	1 946	2 096	231	11.9%	54	2.8%	40	1.9%	325	15.5%	144	41.3%	(72.3%)
Agency services	683	683	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 354	2 354	3 038	129.0%	3 142	133.5%	3 058	129.9%	9 239	392.4%	2 930	418.3%	4.4%
Interest earned from Current and Non Current Assets	6 574	6 574	2 655	40.4%	3 060	46.5%	289	4.4%	6 004	91.3%	717	60.5%	(59.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 866	4 866	558	11.5%	577	11.9%	603	12.4%	1 738	35.7%	579	66.2%	4.2%
Licences or permits	3 765	1 895	347	9.2%	296	7.9%	540	28.5%	1 184	62.5%	336	31.6%	60.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	141 164	102 122	489	.3%	538	.4%	553	.5%	1 579	1.5%	491	1.4%	12.5%
Non-Exchange Revenue													
Property rates	28 529	28 900	9 857	34.6%	7 714	27.0%	7 665	26.5%	25 236	87.3%	7 412	88.8%	3.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	509	509	17	3.3%	20	3.9%	19	3.7%	55	10.8%	(5 390)	(1 198.7%)	(100.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	209 299	209 299	85 554	40.9%	68 782	32.9%	50 667	24.2%	205 002	97.9%	51 761	98.2%	(2.1%)
Interest Receivables	5 151	5 151	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	365	365	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**466 930**	**425 048**	**85 249**	**18.3%**	**92 062**	**19.7%**	**88 402**	**20.8%**	**265 712**	**62.5%**	**73 973**	**51.4%**	**19.5%**
Employee related costs	177 056	160 263	39 272	22.2%	38 337	21.7%	37 243	23.2%	114 852	71.7%	36 298	66.2%	2.6%
Remuneration of councillors	14 549	14 549	3 458	23.8%	3 518	24.2%	2 344	16.1%	9 320	64.1%	3 671	75.1%	(36.1%)
Bulk purchases - electricity	37 675	40 675	10 209	27.1%	11 140	29.6%	9 223	22.7%	30 572	75.2%	9 901	79.6%	(6.8%)
Inventory consumed	1 164	412	-	-	34	3.0%	26	6.3%	60	14.7%	2	16.3%	1 323.9%
Debt impairment	4 382	4 382	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	50 915	50 915	9 233	18.1%	8 523	16.7%	13 620	26.7%	31 376	61.6%	-	-	(100.0%)
Interest,Dividends and Rent on Land	6 635	1 530	486	7.3%	143	2.2%	550	35.9%	1 180	77.1%	523	30.3%	5.2%
Contracted services	84 982	70 834	10 683	12.6%	13 098	15.4%	11 866	16.8%	35 648	50.3%	14 151	49.8%	(16.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	424	-	(100.0%)
Irrecoverable debts written off	16 330	12 667	591	3.6%	569	3.5%	52	.4%	1 211	9.6%	-	-	(100.0%)
Operational Cost and Other Cost	73 241	68 821	11 317	15.5%	16 700	22.8%	13 478	19.6%	41 495	60.3%	9 003	49.2%	49.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1**	**1**	**30 044**		**29 609**		**(25 645)**		**34 008**		**(1 613)**		
Transfers and subsidies - capital (monetary allocations)	51 148	51 148	14 737	28.8%	16 190	31.7%	4 582	9.0%	35 509	69.4%	18 971	77.4%	(75.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 149**	**51 149**	**44 781**		**45 799**		**(21 063)**		**69 517**		**17 358**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**51 149**	**51 149**	**44 781**		**45 799**		**(21 063)**		**69 517**		**17 358**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 149**	**51 149**	**44 781**		**45 799**		**(21 063)**		**69 517**		**17 358**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 149**	**51 149**	**44 781**		**45 799**		**(21 063)**		**69 517**		**17 358**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget		2025/26 First Quarter		2025/26 Second Quarter		2025/26 Third Quarter		2025/26 Year to Date		2024/25 Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**60 339**	**67 198**	**15 032**	**24.9%**	**18 410**	**30.5%**	**4 665**	**6.9%**	**38 107**	**56.7%**	**18 994**	**64.5%**	**(75.4%)**
National Government	51 148	51 148	14 737	28.8%	16 190	31.7%	4 513	8.8%	35 439	69.3%	18 971	77.4%	(76.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 148**	**51 148**	**14 737**	**28.8%**	**16 190**	**31.7%**	**4 513**	**8.8%**	**35 439**	**69.3%**	**18 971**	**77.4%**	**(76.2%)**
Borrowing	-	9 500	-	-	-	-	-	-	-	-	-	51.6%	-
Internally generated funds	9 191	6 550	295	3.2%	2 220	24.2%	153	2.3%	2 668	40.7%	24	18.7%	546.5%
Capital Expenditure Functional	**60 339**	**67 198**	**15 032**	**24.9%**	**18 410**	**30.5%**	**4 665**	**6.9%**	**38 107**	**56.7%**	**18 994**	**64.5%**	**(75.4%)**
Municipal governance and administration	**2 800**	**2 800**	**295**	**10.5%**	**1 570**	**56.1%**	**-**	**-**	**1 865**	**66.6%**	**24**	**57.6%**	**(100.0%)**
Executive and Council	1 500	1 500	-	-	1 278	85.2%	-	-	1 278	85.2%	-	-	-
Finance and administration	1 300	1 300	295	22.7%	292	22.5%	-	-	587	45.2%	24	59.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	100	600	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**49 552**	**47 531**	**13 076**	**26.4%**	**15 175**	**30.6%**	**4 079**	**8.6%**	**32 330**	**68.0%**	**16 345**	**68.7%**	**(75.0%)**
Planning and Development	750	700	-	-	650	86.7%	-	-	650	92.9%	-	-	-
Road Transport	48 802	46 831	13 076	26.8%	14 525	29.8%	4 079	8.7%	31 680	67.6%	16 345	70.0%	(75.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 887**	**16 267**	**1 661**	**21.1%**	**1 665**	**21.1%**	**586**	**3.6%**	**3 912**	**24.0%**	**2 626**	**53.9%**	**(77.7%)**
Energy sources	7 287	16 167	1 661	22.8%	1 665	22.8%	586	3.6%	3 912	24.2%	2 626	62.3%	(77.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	100	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget		2025/26 First Quarter		2025/26 Second Quarter		2025/26 Third Quarter		2025/26 Year to Date		2024/25 Third Quarter		Q3 of 2024/25 to Q3 of 2025/26
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**519 013**	**477 175**	**145 268**	**28.0%**	**96 477**	**18.6%**	**92 743**	**19.4%**	**334 488**	**70.1%**	**91 146**	**60.5%**	**1.8%**
Property rates	24 693	25 064	9 059	36.7%	3 762	15.2%	3 659	14.6%	16 480	65.8%	4 007	58.7%	(8.7%)

Service charges	49 380	49 380	5 149	10.4%	6 496	13.2%	6 553	13.3%	18 199	36.9%	5 991	36.4%	9.4%
Other revenue	170 414	128 204	11 339	6.7%	5 648	3.3%	7 556	5.9%	24 542	19.1%	7 495	12.0%	.8%
Transfers and Subsidies - Operational	209 299	209 299	91 335	43.6%	68 885	32.9%	52 436	25.1%	212 656	101.6%	68 504	105.3%	(23.5%)
Transfers and Subsidies - Capital	51 148	51 148	28 342	55.4%	11 660	22.8%	22 531	44.1%	62 533	122.3%	4 994	64.9%	351.2%
Interest	14 080	14 080	43	.3%	27	.2%	8	.1%	78	.6%	154	4.5%	(94.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(395 303)**	**(357 084)**	**(52 414)**	**13.3%**	**(42 006)**	**10.6%**	**(31 783)**	**8.9%**	**(126 203)**	**35.3%**	**(24 690)**	**35.1%**	**28.7%**
Suppliers and employees	(388 667)	(355 554)	(52 414)	13.5%	(42 006)	10.8%	(31 783)	8.9%	(126 203)	35.5%	(24 690)	35.7%	28.7%
Finance charges	(6 635)	(1 530)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**123 710**	**120 090**	**92 854**	**75.1%**	**54 471**	**44.0%**	**60 960**	**50.8%**	**208 285**	**173.4%**	**66 456**	**127.4%**	**(8.3%)**
Cash Flow from Investing Activities													
Receipts	**365**	**365**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	365	365	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(60 339)**	**(67 198)**	**(19 361)**	**32.1%**	**(23 990)**	**39.8%**	**(5 441)**	**8.1%**	**(48 792)**	**72.6%**	**(18 798)**	**73.0%**	**(71.1%)**
Capital assets	(60 339)	(67 198)	(19 361)	32.1%	(23 990)	39.8%	(5 441)	8.1%	(48 792)	72.6%	(18 798)	73.0%	(71.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 974)**	**(66 833)**	**(19 361)**	**32.3%**	**(23 990)**	**40.0%**	**(5 441)**	**8.1%**	**(48 792)**	**73.0%**	**(18 798)**	**74.0%**	**(71.1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(11 874)**	**(2 577)**	**-**	**(2 845)**	**-**	**(2 539)**	**21.4%**	**(7 960)**	**67.0%**	**(2 446)**	**-**	**3.8%**
Repayment of borrowing	-	(11 874)	(2 577)	-	(2 845)	-	(2 539)	21.4%	(7 960)	67.0%	(2 446)	-	3.8%
Net Cash from/(used) Financing Activities	**-**	**(11 874)**	**(2 577)**	**-**	**(2 845)**	**-**	**(2 539)**	**21.4%**	**(7 960)**	**67.0%**	**(2 446)**	**-**	**3.8%**
Net Increase/(Decrease) in cash held	**63 737**	**41 383**	**70 917**	**111.3%**	**27 636**	**43.4%**	**52 980**	**128.0%**	**151 533**	**366.2%**	**45 212**	**193.0%**	**17.2%**
Cash/cash equivalents at the year begin:	51 913	16 763	9 986	19.2%	87 680	168.9%	115 316	687.9%	9 986	59.6%	94 121	56.5%	22.5%
Cash/cash equivalents at the year end:	**115 650**	**58 147**	**87 680**	**75.8%**	**115 316**	**99.7%**	**168 296**	**289.4%**	**168 296**	**289.4%**	**139 333**	**134.0%**	**20.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(646)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(240)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(279)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(145)	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 311)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(1 311)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 311)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	3 446	31.4%	-	-	7 161	65.3%	353	3.2%	10 960	43.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 764	32.9%	3 756	25.9%	3 254	22.5%	2 701	18.7%	14 475	56.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 210**	**32.3%**	**3 756**	**14.8%**	**10 415**	**40.9%**	**3 054**	**12.0%**	**25 435**	**100.0%**

Contact Details

Municipal Manager	Mr Jack Mdeni	045 932 8106
Chief Financial Officer	Mrs Bukelwa Dlodlo- Mashologu	045 932 8124

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**364 703**	**368 467**	**393 572**	**107.9%**	**92 335**	**25.3%**	**75 477**	**20.5%**	**561 384**	**152.4%**	**86 350**	**85.0%**	**(12.6%)**
Exchange Revenue													
Service charges - Electricity	72 331	72 331	288 091	398.3%	14 361	19.9%	9 550	13.2%	312 002	431.4%	14 261	62.5%	(33.0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 484	10 484	2 634	25.1%	2 681	25.6%	1 802	17.2%	7 117	67.9%	6 675	108.5%	(73.0%)
Sale of Goods and Rendering of Services	452	320	59	13.1%	78	17.4%	146	45.7%	284	88.8%	56	58.7%	160.9%
Agency services	966	966	286	29.6%	282	29.2%	230	23.9%	798	82.6%	196	37.7%	17.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 228	6 728	1 672	32.0%	2 026	38.7%	725	10.8%	4 422	65.7%	1 503	77.1%	(51.8%)
Interest earned from Current and Non Current Assets	32 162	34 262	6 338	19.7%	2 741	8.5%	3 576	10.4%	12 655	36.9%	8 050	61.7%	(55.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	34	34	-	-	-	-	-	-	-	-	(21)	-	(100.0%)
Rental from Fixed Assets	1 989	1 989	219	11.0%	202	10.1%	140	7.0%	561	28.2%	445	61.7%	(68.6%)
Licences or permits	2 363	1 513	337	14.2%	325	13.8%	343	22.7%	1 005	66.4%	(753)	22.2%	(145.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	498	498	81	16.3%	17	3.5%	22	4.3%	120	24.1%	534	119.9%	(96.0%)
Non-Exchange Revenue													
Property rates	19 969	19 969	6 629	33.2%	3 406	17.1%	2 255	11.3%	12 290	61.5%	2 618	82.4%	(13.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	172	592	12	7.1%	10	5.5%	8	1.3%	30	5.0%	27	24.6%	(70.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	215 414	216 398	86 568	40.2%	65 358	30.3%	56 123	25.9%	208 049	96.1%	52 195	96.9%	7.5%
Interest Receivables	2 383	2 383	645	27.1%	849	35.6%	558	23.4%	2 053	86.2%	564	60.7%	(.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	257	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**423 745**	**427 131**	**76 914**	**18.2%**	**79 910**	**18.9%**	**73 590**	**17.2%**	**230 414**	**53.9%**	**64 159**	**41.2%**	**14.7%**
Employee related costs	153 463	152 719	34 809	22.7%	33 083	21.6%	32 513	21.3%	100 405	65.7%	31 302	56.8%	3.9%
Remuneration of councillors	15 899	15 899	3 538	22.3%	3 538	22.3%	4 013	25.2%	11 089	69.7%	3 543	64.9%	13.3%
Bulk purchases - electricity	67 567	67 867	16 776	24.8%	17 240	25.5%	13 703	20.2%	47 719	70.3%	10 764	54.9%	27.3%
Inventory consumed	19 887	17 807	2 094	10.5%	2 382	12.0%	2 465	13.8%	6 940	39.0%	2 646	30.1%	(6.9%)
Debt impairment	18 913	14 113	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 835	20 299	-	-	3	-	-	-	3	-	-	-	-
Interest,Dividends and Rent on Land	6 627	6 271	213	3.2%	-	-	183	2.9%	396	6.3%	101	6.1%	80.9%
Contracted services	62 899	64 791	9 276	14.7%	11 061	17.6%	11 555	17.8%	31 892	49.2%	11 333	38.6%	2.0%
Transfers and subsidies	146	146	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 905	6 000	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	50 799	58 394	10 208	20.1%	12 602	24.8%	9 158	15.7%	31 969	54.7%	4 469	35.8%	104.9%
Disposal of Fixed and Intangible Assets	2 805	2 824	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(59 043)**	**(58 664)**	**316 658**		**12 426**		**1 887**		**330 970**		**22 191**		
Transfers and subsidies - capital (monetary allocations)	52 345	55 129	15 744	30.1%	-	-	24 459	44.4%	40 203	72.9%	8 233	86.2%	197.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**371 174**		**30 424**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**371 174**		**30 424**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**371 174**		**30 424**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**371 174**		**30 424**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**135 991**	**133 770**	**18 334**	**13.5%**	**35 788**	**26.3%**	**22 533**	**16.8%**	**76 655**	**57.3%**	**18 894**	**38.0%**	**19.3%**
National Government	52 345	55 129	14 902	28.5%	16 519	31.6%	6 766	12.3%	38 187	69.3%	2 300	46.2%	194.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	72.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 345**	**55 129**	**14 902**	**28.5%**	**16 519**	**31.6%**	**6 766**	**12.3%**	**38 187**	**69.3%**	**2 300**	**50.7%**	**194.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 646	78 641	3 432	4.1%	19 270	23.0%	15 767	20.0%	38 468	48.9%	16 593	31.6%	(5.0%)
Capital Expenditure Functional	**135 991**	**133 770**	**18 334**	**13.5%**	**35 788**	**26.3%**	**22 533**	**16.8%**	**76 655**	**57.3%**	**18 894**	**38.0%**	**19.3%**
Municipal governance and administration	**8 481**	**8 554**	**-**	**-**	**938**	**11.1%**	**121**	**1.4%**	**1 060**	**12.4%**	**216**	**31.3%**	**(43.8%)**
Executive and Council	69	469	-	-	20	28.9%	3	.7%	23	4.9%	26	38.0%	(87.7%)
Finance and administration	8 412	8 085	-	-	918	10.9%	118	1.5%	1 037	12.8%	190	30.9%	(37.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 569**	**38 556**	**10 943**	**50.7%**	**1 824**	**8.5%**	**596**	**1.5%**	**13 362**	**34.7%**	**4 915**	**31.9%**	**(87.9%)**
Community and Social Services	10 145	8 989	980	9.7%	1 824	18.0%	596	6.6%	3 400	37.8%	1 737	20.8%	(65.7%)
Sport And Recreation	3 700	9 135	4 503	121.7%	-	-	-	-	4 503	49.3%	2 913	30.5%	(100.0%)
Public Safety	7 724	20 432	5 459	70.7%	-	-	-	-	5 459	26.7%	265	36.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**93 202**	**81 275**	**6 610**	**7.1%**	**33 026**	**35.4%**	**21 816**	**26.8%**	**61 452**	**75.6%**	**13 757**	**44.5%**	**58.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	93 202	81 275	6 610	7.1%	33 026	35.4%	21 816	26.8%	61 452	75.6%	13 757	44.5%	58.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 661**	**5 068**	**781**	**6.2%**	**-**	**-**	**-**	**-**	**781**	**15.4%**	**6**	**12.6%**	**(100.0%)**
Energy sources	4 290	4 160	781	18.2%	-	-	-	-	781	18.8%	-	15.0%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 090	216	-	-	-	-	-	-	-	-	-	-	-
Waste Management	281	691	-	-	-	-	-	-	-	-	6	.7%	(100.0%)
Other	**78**	**318**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**367 875**	**381 851**	**262 384**	**71.3%**	**164 804**	**44.8%**	**105 365**	**27.6%**	**532 553**	**139.5%**	**112 110**	**115.7%**	**(6.0%)**
Property rates	15 518	13 422	-	-	-	-	-	-	-	-	5 282	249.2%	(100.0%)

Service charges	61 164	73 616	-	-	-	-	-	-	-	-	52 442	378.4%	(100.0%)
Other revenue	8 623	4 746	-	-	-	-	-	-	-	-	7 710	276.9%	(100.0%)
Transfers and Subsidies - Operational	211 689	211 689	262 384	123.9%	164 804	77.9%	105 365	49.8%	532 553	251.6%	(115 594)	3.1%	(191.2%)
Transfers and Subsidies - Capital	38 719	38 719	-	-	-	-	-	-	-	-	161 936	353.0%	(100.0%)
Interest	32 162	39 659	-	-	-	-	-	-	-	-	334	2.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(370 939)**	**(375 312)**	**(41 515)**	**11.2%**	**(45 671)**	**12.3%**	**(36 661)**	**9.8%**	**(123 847)**	**33.0%**	**(60 157)**	**45.1%**	**(39.1%)**
Suppliers and employees	(370 207)	(374 785)	(41 515)	11.2%	(45 671)	12.3%	(36 661)	9.8%	(123 847)	33.0%	(60 157)	45.2%	(39.1%)
Finance charges	(585)	(381)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(146)	(146)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(3 063)**	**6 540**	**220 869**	**(7 209.7%)**	**119 133**	**(3 888.8%)**	**68 704**	**1 050.6%**	**408 706**	**6 249.5%**	**51 953**	**(1 769.2%)**	**32.2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(135 991)**	**(133 770)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(7 470)**	**5.9%**	**(100.0%)**
Capital assets	(135 991)	(133 770)	-	-	-	-	-	-	-	-	(7 470)	5.9%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(135 991)**	**(133 770)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(7 470)**	**5.9%**	**(100.0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(632)**	**(632)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(632)	(632)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(632)**	**(632)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(139 686)**	**(127 862)**	**220 869**	**(158.1%)**	**119 133**	**(85.3%)**	**68 704**	**(53.7%)**	**408 706**	**(319.6%)**	**44 483**	**(138.5%)**	**54.4%**
Cash/cash equivalents at the year begin:	359 428	475 880	-	-	220 869	61.5%	340 002	71.4%	-	-	712 137	-	(52.3%)
Cash/cash equivalents at the year end:	**219 741**	**348 017**	**220 869**	**100.5%**	**340 002**	**154.7%**	**408 706**	**117.4%**	**408 706**	**117.4%**	**756 620**	**231.9%**	**(46.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 883	13.7%	2 506	5.9%	1 931	4.5%	32 494	75.9%	42 815	27.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 310	5.1%	893	2.0%	860	1.9%	41 469	91.1%	45 532	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 661	3.9%	1 207	1.8%	1 184	1.7%	63 315	92.6%	68 367	43.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	129	6.0%	58	2.7%	58	2.7%	1 899	88.5%	2 145	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1.0%	4	69.1%	-	-	2	29.9%	6	-	-	-	-	-
Total By Income Source	**10 983**	**6.9%**	**4 668**	**2.9%**	**4 033**	**2.5%**	**139 179**	**87.6%**	**158 864**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 263	6.3%	1 408	2.7%	1 320	2.6%	45 519	88.4%	51 511	32.4%	-	-	-	-
Commercial	3 190	11.5%	1 272	4.6%	969	3.5%	22 365	80.5%	27 796	17.5%	-	-	-	-
Households	4 510	5.7%	1 981	2.5%	1 742	2.2%	71 254	89.6%	79 486	50.0%	-	-	-	-
Other	21	29.4%	7	9.8%	3	3.9%	40	56.9%	71	-	-	-	-	-
Total By Customer Group	**10 983**	**6.9%**	**4 668**	**2.9%**	**4 033**	**2.5%**	**139 179**	**87.6%**	**158 864**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	218	95.3%	-	-	11	4.7%	229	1.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 606	39.4%	32	.1%	32	.1%	13 156	60.3%	21 827	94.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	193	17.3%	-	-	4	.3%	919	82.4%	1 115	4.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 799**	**38.0%**	**250**	**1.1%**	**36**	**.2%**	**14 086**	**60.8%**	**23 171**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**490 072**	**486 060**	**149 184**	**30.4%**	**117 156**	**23.9%**	**111 055**	**22.8%**	**377 395**	**77.6%**	**75 773**	**79.0%**	**46.6%**
Exchange Revenue													
Service charges - Electricity	229 089	229 089	52 871	23.1%	50 112	21.9%	47 876	20.9%	150 860	65.9%	20 017	70.8%	139.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	41 983	41 983	10 122	24.1%	10 265	24.5%	10 276	24.5%	30 662	73.0%	8 410	63.7%	22.2%
Sale of Goods and Rendering of Services	3 541	2 150	298	8.4%	377	10.7%	1 246	57.9%	1 921	89.4%	759	46.5%	64.1%
Agency services	5 065	2 565	641	12.7%	334	6.6%	775	30.2%	1 750	68.2%	698	73.3%	11.1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 364	31 364	7 833	25.0%	7 653	24.4%	7 779	24.8%	23 266	74.2%	6 267	76.9%	24.1%
Interest earned from Current and Non Current Assets	1 411	1 411	622	44.1%	397	28.1%	497	35.3%	1 517	107.5%	76	28.1%	551.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 468	2 150	532	21.5%	528	21.4%	567	26.4%	1 627	75.7%	680	75.5%	(16.5%)
Licences or permits	102	102	1	.9%	-	-	1	.6%	2	1.5%	0	2.3%	62.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 070	800	128	12.0%	346	32.4%	244	30.5%	718	89.8%	438	120.8%	(44.3%)
Non-Exchange Revenue													
Property rates	68 556	68 556	34 139	49.8%	11 910	17.4%	11 640	17.0%	57 689	84.1%	10 798	81.1%	7.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	713	713	52	7.3%	73	10.3%	37	5.2%	162	22.7%	2	.2%	1 730.8%
Licences or permits	1 567	1 567	2 987	190.6%	2 287	145.9%	2 544	162.4%	7 819	498.9%	2 728	2 498.8%	(6.7%)
Transfer and subsidies - Operational	94 657	95 124	36 399	38.5%	31 319	33.1%	25 086	26.4%	92 804	97.6%	22 989	94.8%	9.1%
Interest Receivables	8 486	8 486	2 559	30.2%	1 553	18.3%	2 488	29.3%	6 599	77.8%	1 912	99.9%	30.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**524 943**	**526 930**	**184 867**	**35.2%**	**54 534**	**10.4%**	**102 747**	**19.5%**	**342 148**	**64.9%**	**94 677**	**62.3%**	**8.5%**
Employee related costs	145 669	145 669	34 575	23.7%	34 344	23.6%	34 900	24.0%	103 819	71.3%	32 989	70.8%	5.8%
Remuneration of councillors	10 057	10 057	2 568	25.5%	2 404	23.9%	2 681	26.7%	7 654	76.1%	2 589	82.1%	3.6%
Bulk purchases - electricity	188 178	200 206	62 111	33.0%	38 663	20.5%	47 226	23.6%	147 999	73.9%	32 285	62.0%	46.3%
Inventory consumed	900	900	-	-	-	-	27	3.0%	27	3.0%	37	7.1%	(26.8%)
Debt impairment	20 937	20 937	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	32 502	32 502	7 724	23.8%	7 664	23.6%	7 498	23.1%	22 887	70.4%	8 035	74.9%	(6.7%)
Interest,Dividends and Rent on Land	20 000	23 000	6 470	32.4%	8 241	41.2%	195	.8%	14 906	64.8%	5 420	73.3%	(96.4%)
Contracted services	40 877	52 467	7 233	17.7%	12 167	29.8%	3 784	7.2%	23 184	44.2%	9 888	75.6%	(61.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	400	4 200	60 728	15 181.9%	(57 194)	(14 298.6%)	2 277	54.2%	5 810	138.3%	419	167.8%	442.8%
Operational Cost and Other Cost	65 423	36 991	3 459	5.3%	8 244	12.6%	4 158	11.2%	15 861	42.9%	3 310	34.6%	25.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	(295)	-	(100.0%)
Surplus/(Deficit)	**(34 870)**	**(40 870)**	**(35 683)**		**62 622**		**8 308**		**35 247**		**(18 904)**		
Transfers and subsidies - capital (monetary allocations)	34 870	40 870	9 173	26.3%	10 682	30.6%	1 428	3.5%	21 283	52.1%	2 058	73.2%	(30.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**56 530**		**(16 847)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**56 530**		**(16 847)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**56 530**		**(16 847)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**56 530**		**(16 847)**		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**39 920**	**50 687**	**5 195**	**13.0%**	**13 232**	**33.1%**	**7 183**	**14.2%**	**25 610**	**50.5%**	**2 682**	**49.4%**	**167.8%**
National Government	30 322	35 539	4 304	14.2%	10 292	33.9%	2 665	7.5%	17 261	48.6%	1 799	68.2%	48.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 322**	**35 539**	**4 304**	**14.2%**	**10 292**	**33.9%**	**2 665**	**7.5%**	**17 261**	**48.6%**	**1 799**	**68.2%**	**48.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 598	15 148	892	9.3%	2 940	30.6%	4 517	29.8%	8 349	55.1%	882	20.1%	411.9%
Capital Expenditure Functional	**39 920**	**50 687**	**5 195**	**13.0%**	**13 232**	**33.1%**	**7 183**	**14.2%**	**25 610**	**50.5%**	**2 682**	**49.4%**	**167.8%**
Municipal governance and administration	**2 398**	**2 948**	**-**	**-**	**441**	**18.4%**	**303**	**10.3%**	**744**	**25.2%**	**631**	**146.3%**	**(52.0%)**
Executive and Council	1 214	1 134	-	-	-	-	-	-	-	-	-	99.5%	-
Finance and administration	1 183	1 813	-	-	441	37.3%	303	16.7%	744	41.0%	631	152.9%	(52.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**33.4%**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	33.4%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 357**	**26 575**	**4 263**	**20.0%**	**6 898**	**32.3%**	**861**	**3.2%**	**12 023**	**45.2%**	**972**	**55.1%**	**(11.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 357	26 575	4 263	20.0%	6 898	32.3%	861	3.2%	12 023	45.2%	972	55.1%	(11.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 165**	**21 165**	**932**	**5.8%**	**5 892**	**36.5%**	**6 019**	**28.4%**	**12 843**	**60.7%**	**1 078**	**42.1%**	**458.2%**
Energy sources	15 739	20 739	932	5.9%	5 892	37.4%	5 493	26.5%	12 317	59.4%	1 078	41.5%	409.4%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	426	426	-	-	-	-	526	123.6%	526	123.6%	-	113.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**453 381**	**461 287**	**154 755**	**34.1%**	**101 339**	**22.4%**	**112 629**	**24.4%**	**368 722**	**79.9%**	**174 405**	**110.1%**	**(35.4%)**
Property rates	56 514	56 514	20 931	37.0%	20 117	35.6%	19 268	34.1%	60 316	106.7%	8 183	(15.8%)	135.5%

Service charges	252 119	255 936	34 156	13.5%	28 700	11.4%	29 105	11.4%	91 961	35.9%	97 607	176.3%	(70.2%)
Other revenue	13 810	11 432	5 548	40.2%	4 381	31.7%	5 919	51.8%	15 849	138.6%	18 542	486.9%	(68.1%)
Transfers and Subsidies - Operational	94 657	95 124	38 474	40.6%	31 809	33.6%	23 205	24.4%	93 488	98.3%	23 042	42.9%	.7%
Transfers and Subsidies - Capital	34 870	40 870	42 054	120.6%	12 596	36.1%	32 542	79.6%	87 192	213.3%	15 996	(127.2%)	103.4%
Interest	1 411	1 411	13 591	963.4%	3 737	264.9%	2 590	183.6%	19 917	1 411.8%	11 034	132.8%	(76.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(514 685)**	**(510 694)**	**(68 518)**	**13.3%**	**(116 004)**	**22.5%**	**(90 305)**	**17.7%**	**(274 826)**	**53.8%**	**(36 129)**	**27.9%**	**150.0%**
Suppliers and employees	(494 685)	(487 694)	(68 518)	13.9%	(116 004)	23.5%	(90 305)	18.5%	(274 826)	56.4%	(36 129)	29.0%	150.0%
Finance charges	(20 000)	(23 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(61 304)**	**(49 407)**	**86 237**	**(140.7%)**	**(14 665)**	**23.9%**	**22 324**	**(45.2%)**	**93 896**	**(190.0%)**	**138 276**	**(524.8%)**	**(83.9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**7 585**	**-**	**6 973**	**-**	**9 013**	**-**	**23 571**	**-**	**3 494**	**-**	**158.0%**
Proceeds on disposal of PPE	-	-	7 585	-	6 973	-	9 013	-	23 571	-	3 494	-	158.0%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(45 908)**	**(57 508)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(45 908)	(57 508)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(45 908)**	**(57 508)**	**7 585**	**(16.5%)**	**6 973**	**(15.2%)**	**9 013**	**(15.7%)**	**23 571**	**(41.0%)**	**3 494**	**(27.4%)**	**158.0%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(107 212)**	**(106 915)**	**93 822**	**(87.5%)**	**(7 693)**	**7.2%**	**31 337**	**(29.3%)**	**117 467**	**(109.9%)**	**141 770**	**(324.3%)**	**(77.9%)**
Cash/cash equivalents at the year begin:	122 764	122 764	(3 910)	(3.2%)	89 912	73.2%	82 220	67.0%	(3 910)	(3.2%)	211 597	(8.2%)	(61.1%)
Cash/cash equivalents at the year end:	**15 552**	**15 849**	**89 912**	**578.1%**	**82 220**	**528.7%**	**137 771**	**869.3%**	**137 771**	**869.3%**	**353 367**	**2 426.4%**	**(61.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 009	7.9%	5 769	4.6%	4 832	3.8%	105 632	83.7%	126 243	27.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 864	4.8%	2 577	3.2%	1 737	2.2%	72 446	89.9%	80 624	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 436	3.2%	3 655	2.6%	3 488	2.5%	128 039	91.7%	139 618	30.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	185	3.6%	153	3.0%	128	2.5%	4 683	90.9%	5 150	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	3 415	3.0%	3 030	2.7%	3 275	2.9%	103 942	91.4%	113 661	24.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(719)	15.2%	(370)	7.8%	36	(.8%)	(3 687)	77.8%	(4 740)	(1.0%)	-	-	-	-
Total By Income Source	**21 191**	**4.6%**	**14 815**	**3.2%**	**13 496**	**2.9%**	**411 055**	**89.3%**	**460 557**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 368	5.4%	3 106	5.0%	2 679	4.3%	52 734	85.2%	61 888	13.4%	-	-	-	-
Commercial	7 574	13.8%	3 036	5.5%	2 140	3.9%	42 104	76.8%	54 854	11.9%	-	-	-	-
Households	9 989	3.0%	8 485	2.6%	8 459	2.6%	303 078	91.8%	330 011	71.7%	-	-	-	-
Other	260	1.9%	188	1.4%	218	1.6%	13 139	95.2%	13 804	3.0%	-	-	-	-
Total By Customer Group	**21 191**	**4.6%**	**14 815**	**3.2%**	**13 496**	**2.9%**	**411 055**	**89.3%**	**460 557**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 103	2.0%	18 725	2.2%	6 403	.8%	800 466	95.0%	842 696	97.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(10)	-	964	4.2%	(327)	(1.4%)	22 111	97.2%	22 737	2.6%
Auditor-General	(6 275)	214.2%	-	-	-	-	3 345	(114.2%)	(2 930)	(.3%)
Other	1 640	100.0%	-	-	605	36.9%	(605)	(36.9%)	1 640	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 457**	**1.4%**	**19 688**	**2.3%**	**6 680**	**.8%**	**825 316**	**95.5%**	**864 142**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**952 998**	**910 495**	**278 695**	**29.2%**	**254 103**	**26.7%**	**221 248**	**24.3%**	**754 046**	**82.8%**	**173 398**	**71.8%**	**27.6%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	293 258	201 484	48 179	16.4%	44 164	15.1%	49 444	24.5%	141 787	70.4%	27 413	30.9%	80.4%
Service charges - Waste Water Management	56 167	39 747	9 594	17.1%	9 058	16.1%	9 409	23.7%	28 061	70.6%	1 427	29.2%	559.1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 912	573	166	8.7%	634	33.2%	112	19.5%	912	159.0%	1 010	336.4%	(89.0%)
Agency services	499	499	96	19.3%	108	21.7%	122	24.5%	327	65.5%	129	50.3%	(5.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 523	131 131	32 130	46.9%	33 436	48.8%	32 959	25.1%	98 524	75.1%	32 325	144.3%	2.0%
Interest earned from Current and Non Current Assets	7 726	7 423	2 710	35.1%	2 180	28.2%	2 574	34.7%	7 464	100.5%	1 504	49.6%	71.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	994	22	2.3%	36	3.8%	958	96.4%	1 016	102.2%	10	2.2%	9 592.1%
Licences or permits	163	407	92	56.5%	98	60.2%	99	24.3%	289	71.0%	92	195.5%	7.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 175	298	-	-	298	25.3%	-	-	298	100.0%	75	34.3%	(100.0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	148	36	-	45	-	36	24.2%	116	78.5%	6	-	547.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 018	522 789	185 670	35.6%	164 045	31.4%	125 536	24.0%	475 251	90.9%	109 406	90.4%	14.7%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	609	5 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**915 855**	**907 642**	**122 564**	**13.4%**	**162 464**	**17.7%**	**308 538**	**34.0%**	**593 565**	**65.4%**	**117 740**	**42.7%**	**162.1%**
Employee related costs	295 141	289 026	64 963	22.0%	62 112	21.0%	63 736	22.1%	190 811	66.0%	63 093	66.9%	1.0%
Remuneration of councillors	8 093	8 093	1 816	22.4%	1 775	21.9%	1 866	23.1%	5 457	67.4%	1 700	67.2%	9.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	66 353	50 169	5 984	9.0%	11 349	17.1%	15 827	31.5%	33 161	66.1%	6 223	64.9%	154.4%
Debt impairment	186 689	245 081	-	-	-	-	176 637	72.1%	176 637	72.1%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	94 116	74 116	-	-	33 201	35.3%	4 390	5.9%	37 590	50.7%	-	.6%	(100.0%)
Interest,Dividends and Rent on Land	9 549	7 549	-	-	134	1.4%	215	2.8%	349	4.6%	-	-	(100.0%)
Contracted services	87 206	85 613	18 374	21.1%	20 337	23.3%	17 915	20.9%	56 626	66.1%	14 607	47.3%	22.6%
Transfers and subsidies	11 922	11 466	4 731	39.7%	3 773	31.6%	4	-	8 508	74.2%	2 391	82.2%	(99.8%)
Irrecoverable debts written off	10 100	9 289	1 448	14.3%	752	7.4%	2 815	30.3%	5 014	54.0%	1 301	15.2%	116.3%
Operational Cost and Other Cost	141 582	122 240	25 247	17.8%	29 032	20.5%	25 133	20.6%	79 412	65.0%	28 426	59.6%	(11.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 104	5 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**37 143**	**2 852**	**156 131**		**91 639**		**(87 290)**		**160 480**		**55 658**		
Transfers and subsidies - capital (monetary allocations)	245 667	258 563	31 365	12.8%	70 359	28.6%	36 416	14.1%	138 140	53.4%	29 016	73.9%	25.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**282 810**	**261 416**	**187 496**		**161 998**		**(50 874)**		**298 620**		**84 674**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**282 810**	**261 416**	**187 496**		**161 998**		**(50 874)**		**298 620**		**84 674**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**282 810**	**261 416**	**187 496**		**161 998**		**(50 874)**		**298 620**		**84 674**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**282 810**	**261 416**	**187 496**		**161 998**		**(50 874)**		**298 620**		**84 674**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**273 663**	**293 334**	**31 365**	**11.5%**	**67 521**	**24.7%**	**51 926**	**17.7%**	**150 811**	**51.4%**	**26 208**	**49.4%**	**98.1%**
National Government	238 928	258 563	31 365	13.1%	67 416	28.2%	36 416	14.1%	135 197	52.3%	25 028	55.8%	45.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**238 928**	**258 563**	**31 365**	**13.1%**	**67 416**	**28.2%**	**36 416**	**14.1%**	**135 197**	**52.3%**	**25 028**	**55.8%**	**45.5%**
Borrowing	21 950	21 950	-	-	-	-	13 804	62.9%	13 804	62.9%	-	-	(100.0%)
Internally generated funds	12 786	12 821	-	-	105	.8%	1 706	13.3%	1 811	14.1%	1 180	30.3%	44.6%
Capital Expenditure Functional	**273 663**	**293 334**	**31 365**	**11.5%**	**67 521**	**24.7%**	**51 926**	**17.7%**	**150 811**	**51.4%**	**26 208**	**49.4%**	**98.1%**
Municipal governance and administration	**28 545**	**28 580**	**-**	**-**	**-**	**-**	**14 004**	**49.0%**	**14 004**	**49.0%**	**1 180**	**4.6%**	**1 087.0%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 545	28 580	-	-	-	-	14 004	49.0%	14 004	49.0%	1 180	4.6%	1 087.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 364**	**1 364**	**-**	**-**	**-**	**-**	**845**	**62.0%**	**845**	**62.0%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 364	1 364	-	-	-	-	845	62.0%	845	62.0%	-	-	(100.0%)
Economic and Environmental Services	**205 014**	**219 368**	**30 601**	**14.9%**	**58 316**	**28.4%**	**26 132**	**11.9%**	**115 049**	**52.4%**	**14 242**	**57.9%**	**83.5%**
Planning and Development	205 014	219 368	30 601	14.9%	58 316	28.4%	26 132	11.9%	115 049	52.4%	14 242	58.0%	83.5%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 739**	**44 022**	**763**	**2.0%**	**9 205**	**23.8%**	**10 945**	**24.9%**	**20 913**	**47.5%**	**10 785**	**49.0%**	**1.5%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	38 739	38 826	763	2.0%	9 205	23.8%	10 945	28.2%	20 913	53.9%	10 785	49.0%	1.5%
Waste Water Management	-	5 195	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**943 992**	**878 216**	**281 874**	**29.9%**	**(196 109)**	**(20.8%)**	**33 861**	**3.9%**	**119 627**	**13.6%**	**138 725**	**63.7%**	**(75.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	163 884	100 991	1 012	.6%	2 182	1.3%	5 567	5.5%	8 760	8.7%	2 520	3.4%	120.9%
Other revenue	4 697	2 920	4 828	102.8%	(4 612)	(98.2%)	2 735	93.7%	2 951	101.1%	4 703	111.9%	(41.9%)
Transfers and Subsidies - Operational	522 018	521 255	170 056	32.6%	(159 083)	(30.5%)	4 223	.8%	15 196	2.9%	106 231	93.8%	(96.0%)
Transfers and Subsidies - Capital	245 667	245 627	105 967	43.1%	(34 883)	(14.2%)	21 308	8.7%	92 392	37.6%	25 000	53.4%	(14.8%)
Interest	7 726	7 423	11	.1%	287	3.7%	30	.4%	328	4.4%	271	21.0%	(89.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(661 607)**	**(584 344)**	**(310 956)**	**47.0%**	**(246 139)**	**37.2%**	**(263 782)**	**45.1%**	**(820 877)**	**140.5%**	**(132 303)**	**91.4%**	**99.4%**
Suppliers and employees	(640 202)	(581 355)	(305 591)	47.7%	(247 586)	38.7%	(263 782)	45.4%	(816 958)	140.5%	(132 303)	94.3%	99.4%
Finance charges	(9 483)	(2 989)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(11 922)	-	(5 365)	45.0%	1 447	(12.1%)	-	-	(3 918)	-	-	-	-
Net Cash from/(used) Operating Activities	**282 385**	**293 872**	**(29 082)**	**(10.3%)**	**(442 247)**	**(156.6%)**	**(229 920)**	**(78.2%)**	**(701 250)**	**(238.6%)**	**6 422**	**14.8%**	**(3 680.4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(273 663)**	**(308 982)**	**(49 316)**	**18.0%**	**(72 973)**	**26.7%**	**(21 308)**	**6.9%**	**(143 597)**	**46.5%**	**60 053**	**(9.3%)**	**(135.5%)**
Capital assets	(273 663)	(308 982)	(49 316)	18.0%	(72 973)	26.7%	(21 308)	6.9%	(143 597)	46.5%	60 053	(9.3%)	(135.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(273 663)**	**(308 982)**	**(49 316)**	**18.0%**	**(72 973)**	**26.7%**	**(21 308)**	**6.9%**	**(143 597)**	**46.5%**	**60 053**	**(9.3%)**	**(135.5%)**
Cash Flow from Financing Activities													
Receipts	**-**	**21 950**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	21 950	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 535)**	**(1 307)**	**(628)**	**7.4%**	**134**	**(1.6%)**	**(413)**	**31.6%**	**(907)**	**69.4%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(8 535)	(1 307)	(628)	7.4%	134	(1.6%)	(413)	31.6%	(907)	69.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(8 535)**	**20 643**	**(628)**	**7.4%**	**134**	**(1.6%)**	**(413)**	**(2.0%)**	**(907)**	**(4.4%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**187**	**5 533**	**(79 025)**	**(42 268.3%)**	**(515 087)**	**(275 504.8%)**	**(251 641)**	**(4 547.9%)**	**(845 753)**	**(15 285.2%)**	**66 475**	**146.3%**	**(478.5%)**
Cash/cash equivalents at the year begin:	3 339	31 591	-	-	(47 434)	(1 420.8%)	(562 520)	(1 780.6%)	-	-	11 817	-	(4 860.3%)
Cash/cash equivalents at the year end:	**3 526**	**37 125**	**(47 434)**	**(1 345.4%)**	**(562 520)**	**(15 955.5%)**	**(814 161)**	**(2 193.0%)**	**(814 161)**	**(2 193.0%)**	**78 292**	**143.4%**	**(1 139.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	60 193	3.7%	24 662	1.5%	24 480	1.5%	1 522 901	93.3%	1 632 236	77.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 273	2.9%	5 404	1.4%	5 362	1.4%	361 257	94.3%	383 295	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 091	93.8%	0	-	0	-	71	6.1%	1 164	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 564	1.6%	882	.9%	767	.8%	95 958	96.8%	99 170	4.7%	-	-	-	-
Total By Income Source	**74 121**	**3.5%**	**30 948**	**1.5%**	**30 610**	**1.4%**	**1 980 187**	**93.6%**	**2 115 865**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 645	12.2%	1 077	3.6%	906	3.0%	24 334	81.2%	29 962	1.4%	-	-	-	-
Commercial	508	4.1%	183	1.5%	167	1.4%	11 504	93.1%	12 362	.6%	-	-	-	-
Households	56 138	3.1%	25 811	1.4%	25 985	1.4%	1 725 816	94.1%	1 833 750	86.7%	-	-	-	-
Other	13 829	5.8%	3 877	1.6%	3 552	1.5%	218 533	91.1%	239 791	11.3%	-	-	-	-
Total By Customer Group	**74 121**	**3.5%**	**30 948**	**1.5%**	**30 610**	**1.4%**	**1 980 187**	**93.6%**	**2 115 865**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 255	34.9%	20 686	44.4%	884	1.9%	8 815	18.9%	46 640	99.7%
Auditor-General	56	80.5%	-	-	-	-	13	19.5%	69	.1%
Other	26	32.6%	-	-	42	52.3%	12	15.1%	81	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**16 337**	**34.9%**	**20 686**	**44.2%**	**926**	**2.0%**	**8 841**	**18.9%**	**46 790**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**453 171**	**463 628**	**178 966**	**39.5%**	**138 562**	**30.6%**	**105 722**	**22.8%**	**423 250**	**91.3%**	**112 484**	**94.3%**	**(6.0%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 296	1 396	357	27.6%	357	27.6%	359	25.7%	1 073	76.9%	349	104.7%	2.9%
Sale of Goods and Rendering of Services	616	616	76	12.3%	117	19.1%	199	32.3%	392	63.7%	132	42.6%	50.6%
Agency services	6 400	6 400	1 231	19.2%	1 545	24.1%	1 304	20.4%	4 079	63.7%	1 157	55.5%	12.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	749	1 049	250	33.4%	252	33.7%	255	24.4%	758	72.2%	257	104.2%	(.8%)
Interest earned from Current and Non Current Assets	22 000	24 000	5 211	23.7%	4 840	22.0%	4 769	19.9%	14 820	61.7%	5 795	92.1%	(17.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 224	1 224	184	15.1%	250	20.4%	219	17.9%	652	53.3%	170	50.9%	29.0%
Licences or permits	200	200	24	12.2%	9	4.3%	24	12.0%	57	28.4%	11	50.0%	115.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	3 660	7 842	2 366	64.6%	4 274	116.8%	523	6.7%	7 163	91.3%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	380	380	214	56.4%	11	3.0%	29	7.5%	254	67.0%	33	65.7%	(11.9%)
Non-Exchange Revenue													
Property rates	42 607	42 607	20 794	48.8%	3 671	8.6%	3 889	9.1%	28 354	66.5%	5 899	81.2%	(34.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 552	1 947	661	42.6%	606	39.0%	1 025	52.7%	2 292	117.8%	349	88.8%	193.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	362 391	362 871	145 301	40.1%	118 841	32.8%	90 570	25.0%	354 713	97.8%	95 972	97.3%	(5.6%)
Interest Receivables	9 097	11 097	2 297	25.3%	2 566	28.2%	2 557	23.0%	7 420	66.9%	2 360	77.4%	8.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 000	2 000	-	-	1 223	122.3%	-	-	1 223	61.1%	-	6.5%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**552 377**	**599 661**	**124 603**	**22.6%**	**120 644**	**21.8%**	**112 292**	**18.7%**	**357 539**	**59.6%**	**102 667**	**54.1%**	**9.4%**
Employee related costs	181 307	190 714	42 097	23.2%	42 764	23.6%	48 738	25.6%	133 600	70.1%	41 220	70.2%	18.2%
Remuneration of councillors	31 073	31 073	6 835	22.0%	6 836	22.0%	7 500	24.1%	21 171	68.1%	7 071	72.3%	6.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	(50)	-	(100.0%)
Debt impairment	11 163	11 163	-	-	-	-	-	-	-	-	-	9.9%	-
Depreciation, Amortisation and Impairment	57 500	63 500	15 157	26.4%	20 258	35.2%	9 710	15.3%	45 125	71.1%	12 730	71.1%	(23.7%)
Interest,Dividends and Rent on Land	150	4 150	-	-	-	-	-	-	-	-	-	-	-
Contracted services	106 909	120 098	24 961	23.3%	23 072	21.6%	18 405	15.3%	66 438	55.3%	18 016	49.9%	2.2%
Transfers and subsidies	7 000	7 164	813	11.6%	-	-	3 524	49.2%	4 337	60.5%	487	9.3%	623.4%
Irrecoverable debts written off	16 500	16 500	576	3.5%	441	2.7%	873	5.3%	1 889	11.5%	295	1.4%	195.7%
Operational Cost and Other Cost	140 775	155 299	34 163	24.3%	27 273	19.4%	23 542	15.2%	84 978	54.7%	22 899	51.3%	2.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(99 206)**	**(136 034)**	**54 363**		**17 918**		**(6 570)**		**65 711**		**9 817**		
Transfers and subsidies - capital (monetary allocations)	65 535	66 126	21 831	33.3%	21 702	33.1%	9 673	14.6%	53 206	80.5%	2 770	85.0%	249.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**118 918**		**12 587**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**118 918**		**12 587**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**118 918**		**12 587**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**118 918**		**12 587**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**137 355**	**146 996**	**30 000**	**21.8%**	**35 966**	**26.2%**	**22 016**	**15.0%**	**87 982**	**59.9%**	**22 095**	**59.7%**	**(.4%)**
National Government	64 835	65 638	18 984	29.3%	18 892	29.1%	8 639	13.2%	46 515	70.9%	5 263	74.0%	64.1%
Provincial Government	700	700	-	-	-	-	-	-	-	-	(2 631)	309.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 535**	**66 338**	**18 984**	**29.0%**	**18 892**	**28.8%**	**8 639**	**13.0%**	**46 515**	**70.1%**	**2 632**	**74.7%**	**228.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	71 820	80 658	11 016	15.3%	17 074	23.8%	13 377	16.6%	41 467	51.4%	19 462	45.0%	(31.3%)
Capital Expenditure Functional	**137 355**	**146 996**	**30 000**	**21.8%**	**35 966**	**26.2%**	**22 016**	**15.0%**	**87 982**	**59.9%**	**22 095**	**60.3%**	**(.4%)**
Municipal governance and administration	**11 850**	**8 880**	**150**	**1.3%**	**21**	**.2%**	**2 393**	**26.9%**	**2 564**	**28.9%**	**13 989**	**63.1%**	**(82.9%)**
Executive and Council	300	300	-	-	-	-	46	15.3%	46	15.3%	50	33.0%	(7.1%)
Finance and administration	11 550	8 580	150	1.3%	21	.2%	2 347	27.4%	2 518	29.3%	13 940	63.4%	(83.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**105 335**	**116 288**	**29 849**	**28.3%**	**32 946**	**31.3%**	**15 473**	**13.3%**	**78 269**	**67.3%**	**7 443**	**60.0%**	**107.9%**
Planning and Development	2 500	470	-	-	87	3.5%	199	42.4%	286	60.9%	326	28.1%	(38.8%)
Road Transport	102 835	115 818	29 849	29.0%	32 859	32.0%	15 274	13.2%	77 982	67.3%	7 117	60.4%	114.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 170**	**21 827**	**-**	**-**	**3 000**	**14.9%**	**4 150**	**19.0%**	**7 149**	**32.8%**	**662**	**54.0%**	**526.6%**
Energy sources	13 000	12 499	-	-	2 619	20.1%	3 479	27.8%	6 098	48.8%	634	78.6%	448.5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 170	9 328	-	-	380	5.3%	671	7.2%	1 051	11.3%	28	18.0%	2 296.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**551 328**	**557 159**	**223 964**	**40.6%**	**151 035**	**27.4%**	**149 498**	**26.8%**	**524 497**	**94.1%**	**99 522**	**76.0%**	**50.2%**
Property rates	48 227	48 227	5 684	11.8%	4 267	8.8%	3 151	6.5%	13 103	27.2%	3 239	53.8%	(2.7%)

Service charges	2 511	2 611	368	14.7%	215	8.6%	133	5.1%	716	27.4%	164	38.8%	(19.0%)
Other revenue	50 664	52 059	25 965	51.2%	13 837	27.3%	12 088	23.2%	51 891	99.7%	1 566	12.8%	672.1%
Transfers and Subsidies - Operational	362 391	362 427	146 541	40.4%	117 855	32.5%	124 499	34.4%	388 894	107.3%	94 445	93.4%	31.8%
Transfers and Subsidies - Capital	65 535	65 535	45 054	68.7%	14 800	22.6%	7 420	11.3%	67 274	102.7%	-	55.6%	(100.0%)
Interest	22 000	26 300	351	1.6%	61	.3%	2 207	8.4%	2 619	10.0%	108	1.1%	1 951.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(469 857)**	**(510 408)**	**(62 272)**	**13.3%**	**(49 371)**	**10.5%**	**(44 296)**	**8.7%**	**(155 939)**	**30.6%**	**(26 830)**	**25.3%**	**65.1%**
Suppliers and employees	(462 707)	(503 094)	(62 272)	13.5%	(49 371)	10.7%	(44 296)	8.8%	(155 939)	31.0%	(26 830)	25.9%	65.1%
Finance charges	(150)	(150)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(7 000)	(7 164)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 471**	**46 751**	**161 692**	**198.5%**	**101 664**	**124.8%**	**105 202**	**225.0%**	**368 558**	**788.3%**	**72 692**	**347.7%**	**44.7%**
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(137 355)**	**(145 240)**	**(34 283)**	**25.0%**	**(43 238)**	**31.5%**	**(25 234)**	**17.4%**	**(102 754)**	**70.7%**	**(15 646)**	**61.4%**	**61.3%**
Capital assets	(137 355)	(145 240)	(34 283)	25.0%	(43 238)	31.5%	(25 234)	17.4%	(102 754)	70.7%	(15 646)	61.4%	61.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(137 355)**	**(145 240)**	**(34 283)**	**25.0%**	**(43 238)**	**31.5%**	**(25 234)**	**17.4%**	**(102 754)**	**70.7%**	**(15 646)**	**61.4%**	**61.3%**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(55 883)**	**(98 490)**	**127 409**	**(228.0%)**	**58 426**	**(104.6%)**	**79 968**	**(81.2%)**	**265 804**	**(269.9%)**	**57 046**	**(379.7%)**	**40.2%**
Cash/cash equivalents at the year begin:	334 981	334 981	288 536	86.1%	415 946	124.2%	474 372	141.6%	288 536	86.1%	428 228	128.8%	10.8%
Cash/cash equivalents at the year end:	**279 097**	**236 491**	**415 946**	**149.0%**	**474 372**	**170.0%**	**554 340**	**234.4%**	**554 340**	**234.4%**	**485 274**	**322.2%**	**14.2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 219	1.2%	705	.7%	698	.7%	103 092	97.5%	105 714	73.6%	(1 849)	(1.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	129	1.0%	118	.9%	112	.9%	12 072	97.1%	12 430	8.7%	(25)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	942	3.7%	938	3.7%	934	3.7%	22 669	89.0%	25 483	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	**2 289**	**1.6%**	**1 761**	**1.2%**	**1 743**	**1.2%**	**137 833**	**96.0%**	**143 628**	**100.0%**	**(1 875)**	**(1.3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	196	.8%	195	.8%	195	.8%	23 497	97.6%	24 083	16.8%	(22)	(.1%)	-	-
Commercial	1 481	2.0%	972	1.3%	961	1.3%	69 968	95.3%	73 382	51.1%	(773)	(1.1%)	-	-
Households	613	1.3%	594	1.3%	587	1.3%	44 368	96.1%	46 163	32.1%	(1 080)	(2.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 289**	**1.6%**	**1 761**	**1.2%**	**1 743**	**1.2%**	**137 833**	**96.0%**	**143 628**	**100.0%**	**(1 875)**	**(1.3%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 904	100.0%	-	-	-	-	-	-	1 904	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 904**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 904**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**383 573**	**358 038**	**106 273**	**27.7%**	**73 741**	**19.2%**	**51 314**	**14.3%**	**231 329**	**64.6%**	**87 224**	**67.0%**	**(41.2%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 565	1 565	294	18.8%	293	18.7%	294	18.8%	881	56.3%	299	60.1%	(1.8%)
Sale of Goods and Rendering of Services	758	758	10	1.3%	16	2.1%	-	-	26	3.4%	4	4.2%	(100.0%)
Agency services	1 773	1 773	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 034	2 034	493	24.3%	162	8.0%	161	7.9%	816	40.1%	154	22.9%	4.5%
Interest earned from Current and Non Current Assets	116 237	116 237	1 325	1.1%	367	.3%	2 338	2.0%	4 030	3.5%	4 754	7.5%	(50.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	261	261	47	18.2%	53	20.4%	36	13.7%	136	52.2%	44	47.6%	(19.0%)
Licences or permits	261	261	24	9.1%	47	17.9%	14	5.2%	84	32.1%	55	63.4%	(75.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 031	1 031	121	11.7%	171	16.6%	208	20.2%	500	48.5%	366	55.9%	(43.2%)
Non-Exchange Revenue													
Property rates	15 645	15 645	15 809	101.0%	-	-	-	-	15 809	101.0%	-	101.5%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	110	110	-	-	-	-	-	-	-	-	(20)	(6.6%)	(100.0%)
Licences or permits	782	782	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	236 224	210 689	87 482	37.0%	71 496	30.3%	47 102	22.4%	206 080	97.8%	80 490	96.2%	(41.5%)
Interest Receivables	5 789	5 789	668	11.5%	1 137	19.6%	1 162	20.1%	2 968	51.3%	1 077	52.1%	7.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 104	1 104	-	-	-	-	-	-	-	-	-	100.0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**375 405**	**378 600**	**66 351**	**17.7%**	**65 628**	**17.5%**	**77 138**	**20.4%**	**209 117**	**55.2%**	**70 882**	**53.0%**	**8.8%**
Employee related costs	138 069	138 713	34 201	24.8%	30 370	22.0%	40 713	29.4%	105 284	75.9%	33 882	72.1%	20.2%
Remuneration of councillors	17 366	17 366	3 792	21.8%	4 082	23.5%	4 382	25.2%	12 257	70.6%	3 808	70.1%	15.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 902	6 366	563	8.2%	808	11.7%	1 213	19.0%	2 583	40.6%	1 054	51.8%	15.1%
Debt impairment	78	156	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	71 198	71 198	-	-	83	.1%	-	-	83	.1%	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 550	47 058	7 532	14.6%	7 202	14.0%	7 956	16.9%	22 691	48.2%	5 333	42.3%	49.2%
Transfers and subsidies	15 000	15 091	5 000	33.3%	5 000	33.3%	5 000	33.1%	15 000	99.4%	8 800	100.1%	(43.2%)
Irrecoverable debts written off	-	-	125	-	92	-	7	-	224	-	0	-	4 418.2%
Operational Cost and Other Cost	75 242	82 651	15 137	20.1%	17 991	23.9%	17 868	21.6%	50 996	61.7%	18 005	60.5%	(.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 168**	**(20 561)**	**39 922**		**8 113**		**(25 825)**		**22 211**		**16 342**		
Transfers and subsidies - capital (monetary allocations)	65 007	95 148	16 817	25.9%	25 208	38.8%	22 001	23.1%	64 026	67.3%	29 220	97.3%	(24.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**73 175**	**74 586**	**56 740**		**33 321**		**(3 824)**		**86 237**		**45 562**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**73 175**	**74 586**	**56 740**		**33 321**		**(3 824)**		**86 237**		**45 562**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**73 175**	**74 586**	**56 740**		**33 321**		**(3 824)**		**86 237**		**45 562**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**73 175**	**74 586**	**56 740**		**33 321**		**(3 824)**		**86 237**		**45 562**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**143 710**	**135 438**	**(62 983)**	**(43.8%)**	**34 244**	**23.8%**	**25 085**	**18.5%**	**(3 655)**	**(2.7%)**	**16 377**	**45.1%**	**53.2%**
National Government	85 512	85 512	(98 455)	(115.1%)	25 525	29.8%	15 752	18.4%	(57 178)	(66.9%)	11 816	56.0%	33.3%
Provincial Government	5 130	9 535	(19 549)	(381.1%)	30	.6%	1 877	19.7%	(17 641)	(185.0%)	2 757	44.7%	(31.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 642**	**95 048**	**(118 004)**	**(130.2%)**	**25 555**	**28.2%**	**17 630**	**18.5%**	**(74 819)**	**(78.7%)**	**14 573**	**54.9%**	**21.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 068	40 390	55 021	103.7%	8 689	16.4%	7 455	18.5%	71 165	176.2%	1 804	18.5%	313.3%
Capital Expenditure Functional	**143 710**	**145 327**	**(70 731)**	**(49.2%)**	**34 244**	**23.8%**	**28 344**	**19.5%**	**(8 142)**	**(5.6%)**	**20 086**	**44.9%**	**41.1%**
Municipal governance and administration	**20 954**	**12 567**	**1 126**	**5.4%**	**410**	**2.0%**	**1 454**	**11.6%**	**2 990**	**23.8%**	**390**	**9.3%**	**273.2%**
Executive and Council	5 370	3 145	48	.9%	29	.5%	19	.6%	96	3.0%	-	37.4%	(100.0%)
Finance and administration	15 584	9 422	1 078	6.9%	381	2.4%	1 435	15.2%	2 894	30.7%	390	8.9%	268.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**380**	**95**	**1 831**	**481.7%**	**30**	**7.9%**	**-**	**-**	**1 861**	**1 958.5%**	**30**	**183.1%**	**(100.0%)**
Community and Social Services	380	95	1 831	481.7%	30	7.9%	-	-	1 861	1 958.5%	30	183.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**119 526**	**130 042**	**(74 226)**	**(62.1%)**	**33 757**	**28.2%**	**26 861**	**20.7%**	**(13 608)**	**(10.5%)**	**19 381**	**46.6%**	**38.6%**
Planning and Development	5 100	4 300	831	16.3%	-	-	-	-	831	19.3%	-	9.4%	-
Road Transport	114 426	125 742	(75 057)	(65.6%)	33 757	29.5%	26 861	21.4%	(14 439)	(11.5%)	19 381	47.1%	38.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 850**	**2 622**	**539**	**18.9%**	**46**	**1.6%**	**30**	**1.1%**	**615**	**23.5%**	**286**	**41.6%**	**(89.6%)**
Energy sources	-	-	306	-	-	-	-	-	306	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 850	2 622	233	8.2%	46	1.6%	30	1.1%	309	11.8%	286	41.6%	(89.6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**(35 898)**	**(35 429)**	**225 744**	**(628.8%)**	**201 943**	**(562.5%)**	**241 152**	**(680.7%)**	**668 839**	**(1 887.8%)**	**195 856**	**(5 690.1%)**	**23.1%**
Property rates	(3 413)	(6 919)	1 363	(39.9%)	548	(16.0%)	991	(14.3%)	2 901	(41.9%)	818	(51.0%)	21.2%

Service charges	1 486	1 631	2	.1%	-	-	1	.1%	3	.2%	150	43.4%	(99.4%)
Other revenue	24 801	24 714	312	1.3%	415	1.7%	373	1.5%	1 100	4.5%	470	6.5%	(20.5%)
Transfers and Subsidies - Operational	(49 232)	(47 566)	197 209	(400.6%)	196 954	(400.1%)	208 978	(439.3%)	603 141	(1 268.0%)	148 220	(1 567.3%)	41.0%
Transfers and Subsidies - Capital	(13 596)	(14 157)	25 532	(187.8%)	3 659	(26.9%)	28 449	(200.9%)	57 640	(407.1%)	44 968	############	(36.7%)
Interest	4 056	6 869	1 327	32.7%	367	9.0%	2 361	34.4%	4 054	59.0%	1 230	24.1%	91.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(321 408)**	**(324 910)**	**(26 767)**	**8.3%**	**(37 023)**	**11.5%**	**(28 946)**	**8.9%**	**(92 735)**	**28.5%**	**(38 101)**	**92.1%**	**(24.0%)**
Suppliers and employees	(306 408)	(309 818)	(26 767)	8.7%	(37 023)	12.1%	(28 946)	9.3%	(92 735)	29.9%	(38 101)	96.6%	(24.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 000)	(15 091)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(357 307)**	**(360 338)**	**198 978**	**(55.7%)**	**164 920**	**(46.2%)**	**212 206**	**(58.9%)**	**576 103**	**(159.9%)**	**157 755**	**(179.0%)**	**34.5%**
Cash Flow from Investing Activities													
Receipts	**1 114**	**1 208**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**117.3%**	**-**
Proceeds on disposal of PPE	1 114	1 208	-	-	-	-	-	-	-	-	-	117.3%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(18 148)**	**-**	**(32 495)**	**-**	**(23 084)**	**-**	**(73 727)**	**-**	**(14 198)**	**-**	**62.6%**
Capital assets	-	-	(18 148)	-	(32 495)	-	(23 084)	-	(73 727)	-	(14 198)	-	62.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**1 114**	**1 208**	**(18 148)**	**(1 629.0%)**	**(32 495)**	**(2 916.8%)**	**(23 084)**	**(1 911.0%)**	**(73 727)**	**(6 103.4%)**	**(14 198)**	**(4 767.3%)**	**62.6%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(356 193)**	**(359 130)**	**180 830**	**(50.8%)**	**132 425**	**(37.2%)**	**189 121**	**(52.7%)**	**502 376**	**(139.9%)**	**143 556**	**(166.8%)**	**31.7%**
Cash/cash equivalents at the year begin:	172 407	-	117 328	68.1%	319 737	185.5%	468 121	-	117 328	-	573 219	125.4%	(18.3%)
Cash/cash equivalents at the year end:	**(183 786)**	**(359 130)**	**319 737**	**(174.0%)**	**468 121**	**(254.7%)**	**657 243**	**(183.0%)**	**657 243**	**(183.0%)**	**716 775**	**(331.8%)**	**(8.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 356	1.8%	616	.8%	615	.8%	74 532	96.6%	77 118	86.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	166	1.3%	153	1.2%	148	1.2%	11 979	96.2%	12 447	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 522**	**1.7%**	**769**	**.9%**	**764**	**.9%**	**86 511**	**96.6%**	**89 565**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	210	.6%	206	.6%	202	.6%	34 278	98.2%	34 897	39.0%	-	-	-	-
Commercial	408	2.4%	201	1.2%	200	1.2%	15 989	95.2%	16 798	18.8%	-	-	-	-
Households	903	2.4%	362	1.0%	361	1.0%	36 244	95.7%	37 871	42.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 522**	**1.7%**	**769**	**.9%**	**764**	**.9%**	**86 511**	**96.6%**	**89 565**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 990	47.8%	(4)	(.1%)	(235)	(5.6%)	2 408	57.9%	4 159	99.5%
Auditor-General	-	-	-	-	-	-	21	100.0%	21	.5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 990**	**47.6%**	**(4)**	**(.1%)**	**(235)**	**(5.6%)**	**2 430**	**58.1%**	**4 180**	**100.0%**

Contact Details

Municipal Manager	Mr Mandisi Ngxekana	047 564 6700
Chief Financial Officer	Ms Nontobeko Faith Siwahla	047 564 6700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**477 958**	**534 707**	**222 539**	**46.6%**	**187 217**	**39.2%**	**104 347**	**19.5%**	**514 103**	**96.1%**	**121 957**	**99.0%**	**(14.4%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	526	929	265	50.4%	199	37.8%	202	21.7%	666	71.7%	177	140.5%	13.8%
Sale of Goods and Rendering of Services	676	726	220	32.6%	143	21.2%	114	15.8%	478	65.8%	231	50.9%	(50.5%)
Agency services	1 579	1 012	234	14.8%	272	17.2%	195	19.3%	701	69.3%	221	52.3%	(11.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	115	247	62	53.7%	62	53.5%	62	25.2%	186	75.2%	61	175.1%	2.5%
Interest earned from Current and Non Current Assets	48 686	48 533	12 472	25.6%	11 794	24.2%	11 485	23.7%	35 751	73.7%	11 293	84.7%	1.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	190	-	64	33.5%	70	37.0%	-	-	134	-	-	-	-
Rental from Fixed Assets	19	291	5	24.0%	7	34.5%	118	40.5%	129	44.4%	6	104.0%	2 037.6%
Licences or permits	4 828	5 048	1 268	26.3%	1 204	24.9%	1 346	26.7%	3 818	75.6%	982	68.7%	37.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	90 810	27 336	-	2 303	-	1 330	1.5%	30 970	34.1%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	285	1 353	365	128.0%	316	110.5%	53	3.9%	734	54.2%	139	235.9%	(61.9%)
Non-Exchange Revenue													
Property rates	20 999	17 638	17 620	83.9%	-	-	-	-	17 620	99.9%	3	74.1%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	8 894	-	(100.0%)
Fines, penalties and forfeits	482	213	46	9.5%	61	12.7%	241	113.0%	348	163.0%	31	39.8%	672.9%
Licences or permits	120	-	19	16.2%	16	13.4%	-	-	35	-	26	67.1%	(100.0%)
Transfer and subsidies - Operational	397 754	359 373	161 593	40.6%	169 818	42.7%	88 174	24.5%	419 584	116.8%	98 961	96.2%	(10.9%)
Interest Receivables	1 698	3 845	969	57.1%	953	56.1%	1 026	26.7%	2 949	76.7%	931	70.3%	10.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	(104 794.5%)	-
Other Gains	-	4 689	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**552 843**	**678 649**	**107 585**	**19.5%**	**123 964**	**22.4%**	**102 339**	**15.1%**	**333 887**	**49.2%**	**80 802**	**48.5%**	**26.7%**
Employee related costs	199 277	215 281	49 761	25.0%	48 567	24.4%	51 475	23.9%	149 803	69.6%	44 508	64.0%	15.7%
Remuneration of councillors	26 516	28 737	6 684	25.2%	6 684	25.2%	7 494	26.1%	20 863	72.6%	9 171	75.4%	(18.3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 497	7 881	710	7.5%	1 832	19.3%	2 633	33.4%	5 176	65.7%	836	20.6%	215.0%
Debt impairment	(6 939)	7 800	-	-	-	-	433	5.6%	433	5.6%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	67 719	79 383	-	-	-	-	-	-	-	-	-	1.3%	-
Interest,Dividends and Rent on Land	-	2 501	-	-	-	-	1	-	1	-	-	-	(100.0%)
Contracted services	127 040	205 933	25 652	20.2%	33 434	26.3%	14 539	7.1%	73 625	35.8%	7 883	25.4%	84.4%
Transfers and subsidies	24 760	30 035	8 882	35.9%	15 686	63.3%	4 460	14.8%	29 028	96.6%	3 545	35.1%	25.8%
Irrecoverable debts written off	7 441	-	-	-	-	-	-	-	-	-	-	102.6%	-
Operational Cost and Other Cost	97 531	98 747	15 895	16.3%	17 761	18.2%	21 304	21.6%	54 959	55.7%	14 859	59.6%	43.4%
Disposal of Fixed and Intangible Assets	-	2 148	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	203	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(74 885)**	**(143 941)**	**114 954**		**63 254**		**2 008**		**180 216**		**41 155**		
Transfers and subsidies - capital (monetary allocations)	126 148	180 835	269	.2%	4 014	3.2%	35 987	19.9%	40 269	22.3%	197	(11.6%)	18 211.9%
Transfers and subsidies - capital (in-kind)	-	78	-	-	-	-	-	-	-	-	7 948	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**51 263**	**36 971**	**115 223**		**67 267**		**37 995**		**220 485**		**49 300**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**51 263**	**36 971**	**115 223**		**67 267**		**37 995**		**220 485**		**49 300**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 263**	**36 971**	**115 223**		**67 267**		**37 995**		**220 485**		**49 300**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 263**	**36 971**	**115 223**		**67 267**		**37 995**		**220 485**		**49 300**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**177 700**	**274 079**	**19 209**	**10.8%**	**49 933**	**28.1%**	**44 039**	**16.1%**	**113 181**	**41.3%**	**24 054**	**7.8%**	**83.1%**
National Government	107 737	163 714	13 001	12.1%	41 364	38.4%	29 075	17.8%	83 440	51.0%	8 998	(8.0%)	223.1%
Provincial Government	-	17 271	-	-	-	-	1 043	6.0%	1 043	6.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	(3 369)	-	3 729	-	-	-	360	-	10 799	-	(100.0%)
Transfers recognised - capital	**107 737**	**180 985**	**9 632**	**8.9%**	**45 093**	**41.9%**	**30 118**	**16.6%**	**84 842**	**46.9%**	**19 798**	**5.2%**	**52.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	69 963	93 095	9 577	13.7%	4 840	6.9%	13 921	15.0%	28 338	30.4%	4 257	12.0%	227.0%
Capital Expenditure Functional	**180 526**	**274 079**	**20 333**	**11.3%**	**50 650**	**28.1%**	**44 039**	**16.1%**	**115 022**	**42.0%**	**24 535**	**69.4%**	**79.5%**
Municipal governance and administration	**21 394**	**22 713**	**5 211**	**24.4%**	**2 382**	**11.1%**	**2 906**	**12.8%**	**10 498**	**46.2%**	**2 180**	**454.5%**	**33.3%**
Executive and Council	2 769	2 520	665	24.0%	28	1.0%	713	28.3%	1 406	55.8%	208	7.8%	242.6%
Finance and administration	18 625	20 193	4 546	24.4%	2 353	12.6%	2 193	10.9%	9 092	45.0%	1 972	507.3%	11.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 870**	**5 058**	**(2 410)**	**(41.1%)**	**4 172**	**71.1%**	**1 086**	**21.5%**	**2 847**	**56.3%**	**10 871**	**436.7%**	**(90.0%)**
Community and Social Services	4 913	4 973	666	13.6%	443	9.0%	1 086	21.8%	2 195	44.2%	71	40.5%	1 420.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	957	85	(3 369)	(352.2%)	3 729	389.8%	-	-	360	423.1%	10 799	-	(100.0%)
Health	-	-	292	-	-	-	-	-	292	-	-	-	-
Economic and Environmental Services	**143 802**	**221 118**	**17 646**	**12.3%**	**42 473**	**29.5%**	**38 113**	**17.2%**	**98 232**	**44.4%**	**11 284**	**(.9%)**	**237.7%**
Planning and Development	9 478	18 521	242	2.6%	2 457	25.9%	1 023	5.5%	3 722	20.1%	197	(12.1%)	420.4%
Road Transport	134 324	202 597	17 404	13.0%	40 016	29.8%	37 090	18.3%	94 510	46.6%	11 088	.4%	234.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 460**	**25 190**	**(113)**	**(1.2%)**	**1 624**	**17.2%**	**1 935**	**7.7%**	**3 445**	**13.7%**	**199**	**(13.9%)**	**870.5%**
Energy sources	3 649	7 700	-	-	1 556	42.7%	-	-	1 556	20.2%	-	(347.8%)	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 811	17 490	(113)	(1.9%)	68	1.2%	1 935	11.1%	1 889	10.8%	199	35.2%	870.5%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**553 526**	**666 064**	**232 658**	**42.0%**	**164 917**	**29.8%**	**203 369**	**30.5%**	**600 944**	**90.2%**	**275 098**	**120.8%**	**(26.1%)**
Property rates	21 602	17 638	548	2.5%	4 335	20.1%	1 395	7.9%	6 279	35.6%	580	22.0%	140.4%

Service charges	483	929	231	47.8%	297	61.4%	168	18.1%	695	74.8%	22	53.2%	658.1%
Other revenue	8 609	14 993	2 241	26.0%	2 076	24.1%	1 964	13.1%	6 281	41.9%	117 935	(966.9%)	(98.3%)
Transfers and Subsidies - Operational	396 684	410 859	203 249	51.2%	130 725	33.0%	165 148	40.2%	499 122	121.5%	148 057	133.9%	11.5%
Transfers and Subsidies - Capital	126 148	221 645	25 884	20.5%	27 484	21.8%	34 694	15.7%	88 061	39.7%	(5 927)	(23.2%)	(685.4%)
Interest	-	-	505	-	-	-	-	-	505	-	14 430	88.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(521 666)**	**(589 835)**	**(84 898)**	**16.3%**	**(103 709)**	**19.9%**	**(75 639)**	**12.8%**	**(264 246)**	**44.8%**	**(56 823)**	**35.2%**	**33.1%**
Suppliers and employees	(501 823)	(587 334)	(84 270)	16.8%	(102 076)	20.3%	(75 639)	12.9%	(261 985)	44.6%	(55 970)	36.0%	35.1%
Finance charges	-	(2 501)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(19 843)	-	(628)	3.2%	(1 633)	8.2%	-	-	(2 261)	-	(853)	15.5%	(100.0%)
Net Cash from/(used) Operating Activities	**31 860**	**76 229**	**147 760**	**463.8%**	**61 207**	**192.1%**	**127 729**	**167.6%**	**336 697**	**441.7%**	**218 274**	**14 695.4%**	**(41.5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**3 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(204 355)**	**(315 191)**	**(26 555)**	**13.0%**	**(64 627)**	**31.6%**	**(52 903)**	**16.8%**	**(144 085)**	**45.7%**	**(28 545)**	**61.8%**	**85.3%**
Capital assets	(204 355)	(315 191)	(26 555)	13.0%	(64 627)	31.6%	(52 903)	16.8%	(144 085)	45.7%	(28 545)	61.8%	85.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(204 355)**	**(312 191)**	**(26 555)**	**13.0%**	**(64 627)**	**31.6%**	**(52 903)**	**16.9%**	**(144 085)**	**46.2%**	**(28 545)**	**61.8%**	**85.3%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(172 495)**	**(235 962)**	**121 206**	**(70.3%)**	**(3 420)**	**2.0%**	**74 826**	**(31.7%)**	**192 612**	**(81.6%)**	**189 730**	**(142.4%)**	**(60.6%)**
Cash/cash equivalents at the year begin:	336 893	348 160	442 805	131.4%	576 373	171.1%	612 111	175.8%	442 805	127.2%	540 908	111.9%	13.2%
Cash/cash equivalents at the year end:	**164 397**	**112 198**	**576 373**	**350.6%**	**576 453**	**350.6%**	**686 937**	**612.3%**	**686 937**	**612.3%**	**730 638**	**628.5%**	**(6.0%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 901	2.8%	1 634	2.4%	812	1.2%	63 575	93.6%	67 922	94.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	98	2.5%	186	4.8%	91	2.4%	3 509	90.3%	3 885	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 999**	**2.8%**	**1 821**	**2.5%**	**904**	**1.3%**	**67 083**	**93.4%**	**71 807**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	245	.7%	329	1.0%	165	.5%	32 340	97.8%	33 079	46.1%	-	-	-	-
Commercial	531	5.6%	416	4.4%	207	2.2%	8 312	87.8%	9 466	13.2%	-	-	-	-
Households	1 224	4.2%	1 076	3.7%	532	1.8%	26 431	90.3%	29 263	40.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 999**	**2.8%**	**1 821**	**2.5%**	**904**	**1.3%**	**67 083**	**93.4%**	**71 807**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	710	98.1%	(30)	(4.1%)	-	-	43	6.0%	723	54.4%
Auditor-General	(0)	-	0	-	-	-	-	-	-	-
Other	606	100.0%	-	-	-	-	-	-	606	45.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 316**	**99.0%**	**(30)**	**(2.2%)**	**-**	**-**	**43**	**3.2%**	**1 330**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Simthembile Mvunelo	047 555 0161
Chief Financial Officer	Mr Lubabalo Manjingolo	047 555 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KUMKANI MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**356 282**	**332 495**	**149 953**	**42.1%**	**84 609**	**23.7%**	**70 525**	**21.2%**	**305 086**	**91.8%**	**71 023**	**90.2%**	**(.7%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 879	2 462	1 057	56.3%	1 054	56.1%	1 054	42.8%	3 165	128.5%	1 016	91.9%	3.7%
Sale of Goods and Rendering of Services	114	114	(4 632)	(4 046.0%)	27	23.7%	32	28.4%	(4 572)	(3 993.9%)	32	429.3%	.8%
Agency services	1 496	1 496	285	19.0%	340	22.7%	311	20.8%	935	62.5%	226	56.0%	37.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	886	883	52	5.9%	78	8.8%	255	28.9%	385	43.6%	210	66.6%	21.5%
Interest earned from Current and Non Current Assets	13 326	6 914	1 810	13.6%	1 287	9.7%	1 576	22.8%	4 673	67.6%	2 394	56.8%	(34.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	49	49	11	22.6%	12	24.8%	15	31.3%	38	78.6%	14	74.0%	5.8%
Licences or permits	265	265	118	44.5%	103	38.8%	5	2.0%	226	85.3%	11	168.1%	(52.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	(0)	100.0%	(100.0%)
Non-Exchange Revenue													
Property rates	42 177	49 052	48 244	114.4%	-	-	-	-	48 244	98.4%	-	99.3%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 919	1 919	100	5.2%	247	12.9%	181	9.4%	528	27.5%	9	(54.9%)	1 860.1%
Licences or permits	1 366	1 366	295	21.6%	279	20.4%	244	17.8%	817	59.8%	307	55.9%	(20.6%)
Transfer and subsidies - Operational	287 766	258 766	102 591	35.7%	80 614	28.0%	60 908	23.5%	244 113	94.3%	65 448	90.0%	(6.9%)
Interest Receivables	4 837	4 837	465	9.6%	568	11.8%	1 736	35.9%	2 769	57.3%	1 355	69.7%	28.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	202	4 371	(127)	(62.9%)	-	-	4 208	96.3%	4 081	93.4%	-	(1 700.1%)	(100.0%)
Other Gains	-	-	(316)	-	-	-	-	-	(316)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**408 157**	**394 216**	**138 196**	**33.9%**	**68 237**	**16.7%**	**76 328**	**19.4%**	**282 761**	**71.7%**	**70 065**	**69.5%**	**8.9%**
Employee related costs	133 596	133 596	25 040	18.7%	26 384	19.7%	31 386	23.5%	82 810	62.0%	29 831	73.1%	5.2%
Remuneration of councillors	25 005	25 005	5 503	22.0%	5 503	22.0%	3 658	14.6%	14 663	58.6%	5 529	78.0%	(33.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 233	11 927	349	2.8%	4 056	33.2%	2 371	19.9%	6 775	56.8%	2 126	49.1%	11.5%
Debt impairment	16 904	20 091	225	1.3%	-	-	-	-	225	1.1%	-	4.0%	-
Depreciation, Amortisation and Impairment	31 653	31 653	9 705	30.7%	-	-	-	-	9 705	30.7%	8 744	123.6%	(100.0%)
Interest,Dividends and Rent on Land	-	-	773	-	-	-	-	-	773	-	-	-	-
Contracted services	82 833	72 261	45 889	55.4%	12 139	14.7%	15 902	22.0%	73 930	102.3%	6 384	43.0%	149.1%
Transfers and subsidies	6 403	7 103	172	2.7%	419	6.5%	700	9.9%	1 291	18.2%	(131)	57.0%	(636.0%)
Irrecoverable debts written off	-	-	31 144	-	-	-	-	-	31 144	-	-	-	-
Operational Cost and Other Cost	99 530	92 580	19 396	19.5%	19 738	19.8%	22 312	24.1%	61 445	66.4%	17 581	61.6%	26.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(51 875)**	**(61 721)**	**11 757**		**16 371**		**(5 803)**		**22 325**		**958**		
Transfers and subsidies - capital (monetary allocations)	96 095	140 293	50 911	53.0%	20 463	21.3%	12 424	8.9%	83 797	59.7%	22 867	69.2%	(45.7%)
Transfers and subsidies - capital (in-kind)	-	-	126	-	-	-	-	-	126	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 220**	**78 572**	**62 793**		**36 834**		**6 621**		**106 248**		**23 825**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 220**	**78 572**	**62 793**		**36 834**		**6 621**		**106 248**		**23 825**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 220**	**78 572**	**62 793**		**36 834**		**6 621**		**106 248**		**23 825**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 220**	**78 572**	**62 793**		**36 834**		**6 621**		**106 248**		**23 825**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**129 825**	**177 999**	**91 025**	**70.1%**	**29 027**	**22.4%**	**24 845**	**14.0%**	**144 897**	**81.4%**	**24 189**	**72.1%**	**2.7%**
National Government	88 544	143 048	87 436	98.7%	18 319	20.7%	15 998	11.2%	121 752	85.1%	18 735	91.7%	(14.6%)
Provincial Government	8 000	8 000	(2 575)	(32.2%)	5 340	66.8%	-	-	2 765	34.6%	-	23.6%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	2 077	7.6%	(100.0%)
Transfers recognised - capital	**96 544**	**151 048**	**84 861**	**87.9%**	**23 659**	**24.5%**	**15 998**	**10.6%**	**124 517**	**82.4%**	**20 812**	**73.9%**	**(23.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 281	26 951	6 164	18.5%	5 369	16.1%	8 847	32.8%	20 380	75.6%	3 377	59.6%	162.0%
Capital Expenditure Functional	**129 825**	**177 999**	**176 130**	**135.7%**	**29 027**	**22.4%**	**24 931**	**14.0%**	**230 088**	**129.3%**	**22 112**	**56.0%**	**12.7%**
Municipal governance and administration	**11 476**	**14 476**	**134 784**	**1 174.5%**	**3 446**	**30.0%**	**535**	**3.7%**	**138 764**	**958.6%**	**948**	**49.4%**	**(43.6%)**
Executive and Council	1 974	1 974	-	-	-	-	-	-	-	-	-	135.9%	-
Finance and administration	9 502	12 502	134 784	1 418.5%	3 446	36.3%	535	4.3%	138 764	1 109.9%	948	43.0%	(43.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 955**	**8 325**	**(2 507)**	**(15.7%)**	**291**	**1.8%**	**565**	**6.8%**	**(1 650)**	**(19.8%)**	**-**	**166.6%**	**(100.0%)**
Community and Social Services	9 712	6 712	(2 507)	(25.8%)	-	-	-	-	(2 507)	(37.3%)	-	149.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 243	1 613	-	-	291	4.7%	565	35.0%	856	53.1%	-	(63.9%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**83 285**	**136 489**	**35 469**	**42.6%**	**22 384**	**26.9%**	**18 612**	**13.6%**	**76 465**	**56.0%**	**21 068**	**49.2%**	**(11.7%)**
Planning and Development	14 069	12 769	(5 686)	(40.4%)	3 491	24.8%	542	4.2%	(1 653)	(12.9%)	3 455	(59.9%)	(84.3%)
Road Transport	69 216	123 720	41 156	59.5%	18 892	27.3%	18 070	14.6%	78 118	63.1%	17 613	80.0%	2.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**19 109**	**18 709**	**8 384**	**43.9%**	**2 907**	**15.2%**	**5 219**	**27.9%**	**16 510**	**88.2%**	**96**	**92.9%**	**5 336.4%**
Energy sources	16 870	16 870	7 385	43.8%	1 888	11.2%	5 219	30.9%	14 492	85.9%	-	107.3%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 239	1 839	999	44.6%	1 019	45.5%	-	-	2 018	109.7%	96	46.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**417 090**	**446 502**	**152 508**	**36.6%**	**240 463**	**57.7%**	**199 328**	**44.6%**	**592 299**	**132.7%**	**98 753**	**79.1%**	**101.8%**
Property rates	26 006	29 922	1 396	5.4%	14 119	54.3%	1 141	3.8%	16 655	55.7%	1 133	63.9%	.7%

Service charges	1 318	1 727	-	-	-	-	1	.1%	1	.1%	169	16.9%	(99.3%)
Other revenue	7 701	11 870	2 134	27.7%	1 675	21.8%	6 437	54.2%	10 247	86.3%	687	46.9%	837.1%
Transfers and Subsidies - Operational	285 970	256 970	109 667	38.3%	188 487	65.9%	121 170	47.2%	419 324	163.2%	65 210	91.4%	85.8%
Transfers and Subsidies - Capital	96 095	140 293	39 311	40.9%	36 181	37.7%	70 565	50.3%	146 057	104.1%	29 160	60.6%	142.0%
Interest	-	5 720	-	-	-	-	14	.2%	14	.2%	2 394	53.1%	(99.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(345 456)**	**(312 417)**	**(93 460)**	**27.1%**	**(81 532)**	**23.6%**	**(80 010)**	**25.6%**	**(255 002)**	**81.6%**	**(61 916)**	**110.3%**	**29.2%**
Suppliers and employees	(345 456)	(312 417)	(93 460)	27.1%	(81 532)	23.6%	(80 010)	25.6%	(255 002)	81.6%	(61 916)	110.3%	29.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 634**	**134 085**	**59 049**	**82.4%**	**158 930**	**221.9%**	**119 318**	**89.0%**	**337 297**	**251.6%**	**36 837**	**44.9%**	**223.9%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(149 299)**	**(204 119)**	**(41 425)**	**27.7%**	**(24 519)**	**16.4%**	**(23 423)**	**11.5%**	**(89 367)**	**43.8%**	**(23 905)**	**77.3%**	**(2.0%)**
Capital assets	(149 299)	(204 119)	(41 425)	27.7%	(24 519)	16.4%	(23 423)	11.5%	(89 367)	43.8%	(23 905)	77.3%	(2.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(149 299)**	**(204 119)**	**(41 425)**	**27.7%**	**(24 519)**	**16.4%**	**(23 423)**	**11.5%**	**(89 367)**	**43.8%**	**(23 905)**	**77.3%**	**(2.0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(77 665)**	**(70 034)**	**17 624**	**(22.7%)**	**134 411**	**(173.1%)**	**95 895**	**(136.9%)**	**247 930**	**(354.0%)**	**12 932**	**(66.6%)**	**641.5%**
Cash/cash equivalents at the year begin:	124 982	124 982	71 601	57.3%	89 224	71.4%	223 635	178.9%	71 601	57.3%	63 932	87.4%	249.8%
Cash/cash equivalents at the year end:	**47 317**	**54 948**	**89 224**	**188.6%**	**223 635**	**472.6%**	**319 530**	**581.5%**	**319 530**	**581.5%**	**76 864**	**44.3%**	**315.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 318	2.8%	1 366	.9%	1 341	.9%	144 860	95.4%	151 885	86.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	447	1.9%	431	1.8%	427	1.8%	22 085	94.4%	23 390	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**4 764**	**2.7%**	**1 797**	**1.0%**	**1 769**	**1.0%**	**166 945**	**95.2%**	**175 276**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	334	.4%	333	.4%	333	.4%	78 496	98.7%	79 496	45.4%	-	-	-	-
Commercial	2 261	5.8%	589	1.5%	556	1.4%	35 812	91.3%	39 217	22.4%	-	-	-	-
Households	2 170	3.8%	876	1.5%	880	1.6%	52 637	93.1%	56 563	32.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 764**	**2.7%**	**1 797**	**1.0%**	**1 769**	**1.0%**	**166 945**	**95.2%**	**175 276**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	(605)	41.8%	(159)	11.0%	43	(3.0%)	(725)	50.2%	(1 445)	(75.1%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 169	45.5%	545	21.2%	(6)	(.2%)	864	33.6%	2 572	133.6%
Auditor-General	-	-	-	-	-	-	(25)	100.0%	(25)	(1.3%)
Other	37	4.5%	787	95.5%	-	-	-	-	824	42.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**602**	**31.3%**	**1 172**	**60.9%**	**38**	**2.0%**	**114**	**5.9%**	**1 926**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 924 619**	**1 942 366**	**785 496**	**40.8%**	**341 843**	**17.8%**	**294 460**	**15.2%**	**1 421 799**	**73.2%**	**312 117**	**82.5%**	**(5.7%)**
Exchange Revenue													
Service charges - Electricity	857 279	857 279	147 827	17.2%	138 244	16.1%	126 724	14.8%	412 795	48.2%	158 620	65.9%	(20.1%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	65 460	71 498	71 024	108.5%	46	.1%	525	.7%	71 595	100.1%	64	100.0%	721.0%
Sale of Goods and Rendering of Services	24 525	25 884	10 323	42.1%	1 066	4.3%	1 417	5.5%	12 806	49.5%	1 754	55.8%	(19.2%)
Agency services	14 118	20 038	3 635	25.7%	3 823	27.1%	3 761	18.8%	11 219	56.0%	2 796	56.3%	34.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 373	40 196	10 829	42.7%	9 831	38.7%	10 735	26.7%	31 395	78.1%	12 369	106.8%	(13.2%)
Interest earned from Current and Non Current Assets	8 655	8 655	2 735	31.6%	1 377	15.9%	1 846	21.3%	5 957	68.8%	1 762	68.8%	4.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 231	26 005	6 158	23.5%	6 242	23.8%	6 418	24.7%	18 818	72.4%	6 113	73.0%	5.0%
Licences or permits	746	945	259	34.8%	349	46.7%	409	43.3%	1 017	107.6%	261	100.4%	56.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 218	1 507	404	33.1%	2 861	234.8%	988	65.6%	4 253	282.2%	589	49.9%	67.8%
Non-Exchange Revenue													
Property rates	337 919	321 644	320 622	94.9%	143	-	(1 661)	(.5%)	319 103	99.2%	(5 290)	96.9%	(68.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 950	31 895	4 654	14.6%	6 238	19.5%	10 673	33.5%	21 566	67.6%	2 789	28.0%	282.7%
Licences or permits	1 789	1 789	408	22.8%	371	20.7%	357	19.9%	1 136	63.5%	512	79.4%	(30.3%)
Transfer and subsidies - Operational	493 399	497 182	198 764	40.3%	161 736	32.8%	124 859	25.1%	485 358	97.6%	119 823	99.0%	4.2%
Interest Receivables	33 653	34 146	7 901	23.5%	9 172	27.3%	9 607	28.1%	26 681	78.1%	10 031	136.3%	(4.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 305	-	(47)	(2.0%)	346	15.0%	(2 198)	-	(1 899)	-	(76)	97.0%	2 784.8%
Other Gains	-	3 700	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 043 877**	**2 061 631**	**476 065**	**23.3%**	**418 450**	**20.5%**	**416 161**	**20.2%**	**1 310 676**	**63.6%**	**441 833**	**72.8%**	**(5.8%)**
Employee related costs	676 037	693 157	162 151	24.0%	166 294	24.6%	173 953	25.1%	502 397	72.5%	158 334	73.9%	9.9%
Remuneration of councillors	35 297	33 970	7 863	22.3%	7 959	22.5%	8 897	26.2%	24 719	72.8%	8 658	71.0%	2.8%
Bulk purchases - electricity	666 462	666 462	188 082	28.2%	126 621	19.0%	113 915	17.1%	428 618	64.3%	103 685	78.3%	9.9%
Inventory consumed	22 196	29 241	5 978	26.9%	7 996	36.0%	2 451	8.4%	16 424	56.2%	2 722	51.0%	(10.0%)
Debt impairment	180 414	89 891	33 193	18.4%	-	-	-	-	33 193	36.9%	-	-	-
Depreciation, Amortisation and Impairment	174 153	171 152	33 710	19.4%	33 587	19.3%	53 783	31.4%	121 080	70.7%	42 637	43.8%	26.1%
Interest,Dividends and Rent on Land	300	2 018	21	7.0%	761	253.5%	1 273	63.1%	2 054	101.8%	11 637	984.7%	(89.1%)
Contracted services	89 586	100 465	17 290	19.3%	31 727	35.4%	19 077	19.0%	68 094	67.8%	20 652	58.5%	(7.6%)
Transfers and subsidies	100	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	30 615	47 115	-	-	-	-	-	-	-	-	59 645	203.4%	(100.0%)
Operational Cost and Other Cost	168 717	225 651	27 768	16.5%	43 507	25.8%	42 814	19.0%	114 089	50.6%	33 801	65.2%	26.7%
Disposal of Fixed and Intangible Assets	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	7	7	-	-	-	-	-	7	100.0%	61	-	(100.0%)
Surplus/(Deficit)	**(119 258)**	**(119 265)**	**309 431**		**(76 607)**		**(121 701)**		**111 123**		**(129 715)**		
Transfers and subsidies - capital (monetary allocations)	169 129	230 444	61 956	36.6%	50 681	30.0%	23 030	10.0%	135 667	58.9%	41 726	64.7%	(44.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 871**	**111 179**	**371 387**		**(25 926)**		**(98 671)**		**246 790**		**(87 989)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 871**	**111 179**	**371 387**		**(25 926)**		**(98 671)**		**246 790**		**(87 989)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 871**	**111 179**	**371 387**		**(25 926)**		**(98 671)**		**246 790**		**(87 989)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 871**	**111 179**	**371 387**		**(25 926)**		**(98 671)**		**246 790**		**(87 989)**		

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**199 507**	**257 053**	**59 631**	**29.9%**	**26 175**	**13.1%**	**(30 195)**	**(11.7%)**	**55 611**	**21.6%**	**29 193**	**42.7%**	**(203.4%)**
National Government	143 017	205 671	51 876	36.3%	20 534	14.4%	(35 433)	(17.2%)	36 978	18.0%	27 534	48.9%	(228.7%)
Provincial Government	26 262	21 873	2 176	8.3%	2 757	10.5%	2 466	11.3%	7 399	33.8%	4 430	39.9%	(44.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	65	-	(100.0%)
Transfers recognised - capital	**169 279**	**227 544**	**54 053**	**31.9%**	**23 291**	**13.8%**	**(32 967)**	**(14.5%)**	**44 377**	**19.5%**	**32 030**	**45.9%**	**(202.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 228	29 509	5 578	18.5%	2 884	9.5%	2 772	9.4%	11 234	38.1%	(2 837)	9.2%	(197.7%)
Capital Expenditure Functional	**199 507**	**257 053**	**59 631**	**29.9%**	**50 921**	**25.5%**	**22 059**	**8.6%**	**132 610**	**51.6%**	**39 993**	**65.6%**	**(44.8%)**
Municipal governance and administration	**4 350**	**4 650**	**(573)**	**(13.2%)**	**24 964**	**573.9%**	**52 415**	**1 127.2%**	**76 805**	**1 651.7%**	**8 248**	**615.8%**	**535.5%**
Executive and Council	120	120	-	-	-	-	79	66.2%	79	66.2%	(87)	-	(191.5%)
Finance and administration	4 230	4 530	(573)	(13.5%)	24 964	590.2%	52 335	1 155.3%	76 726	1 693.7%	8 335	637.1%	527.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**25 012**	**20 525**	**946**	**3.8%**	**1 404**	**5.6%**	**1 508**	**7.3%**	**3 858**	**18.8%**	**(807)**	**21.3%**	**(286.9%)**
Community and Social Services	150	130	-	-	-	-	130	100.0%	130	100.0%	(64)	-	(302.4%)
Sport And Recreation	2 600	3 011	-	-	22	.8%	404	13.4%	426	14.1%	-	-	(100.0%)
Public Safety	1 000	510	-	-	132	13.2%	279	54.6%	410	80.4%	(221)	1.4%	(225.9%)
Housing	21 262	16 873	946	4.5%	1 250	5.9%	695	4.1%	2 891	17.1%	(521)	23.5%	(233.3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**144 037**	**196 715**	**51 780**	**35.9%**	**20 552**	**14.3%**	**(31 184)**	**(15.9%)**	**41 147**	**20.9%**	**31 122**	**49.2%**	**(200.2%)**
Planning and Development	5 874	4 986	2 189	37.3%	2 047	34.9%	100	2.0%	4 336	87.0%	922	73.6%	(89.2%)
Road Transport	138 163	191 729	49 591	35.9%	18 504	13.4%	(31 284)	(16.3%)	36 812	19.2%	30 200	48.3%	(203.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 108**	**35 163**	**7 477**	**28.6%**	**4 002**	**15.3%**	**(679)**	**(1.9%)**	**10 800**	**30.7%**	**1 429**	**42.1%**	**(147.5%)**
Energy sources	21 108	30 436	7 477	35.4%	3 095	14.7%	(1 573)	(5.2%)	8 999	29.6%	1 429	43.8%	(210.1%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 000	1 900	-	-	561	28.1%	629	33.1%	1 190	62.6%	-	-	(100.0%)
Waste Management	3 000	2 827	-	-	346	11.5%	264	9.3%	610	21.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 925 459**	**2 231 742**	**904 068**	**47.0%**	**632 264**	**32.8%**	**407 044**	**18.2%**	**1 943 376**	**87.1%**	**679 273**	**101.6%**	**(40.1%)**
Property rates	270 111	284 026	31 848	11.8%	32 132	11.9%	25 396	8.9%	89 376	31.5%	36 481	50.7%	(30.4%)

Service charges	926 000	1 043 766	166 180	17.9%	252 560	27.3%	112 292	10.8%	531 032	50.9%	136 068	59.3%	(17.5%)
Other revenue	59 127	118 694	37 857	64.0%	48 821	82.6%	39 825	33.6%	126 504	106.6%	319 109	642.3%	(87.5%)
Transfers and Subsidies - Operational	478 389	484 122	280 480	58.6%	200 585	41.9%	125 825	26.0%	606 890	125.4%	164 109	119.0%	(23.3%)
Transfers and Subsidies - Capital	169 129	230 444	385 056	227.7%	97 113	57.4%	101 669	44.1%	583 838	253.4%	22 564	47.2%	350.6%
Interest	22 703	70 689	2 647	11.7%	1 053	4.6%	2 037	2.9%	5 736	8.1%	943	38.6%	116.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 792 486)**	**(1 893 863)**	**(245 068)**	**13.7%**	**(409 171)**	**22.8%**	**(413 728)**	**21.8%**	**(1 067 967)**	**56.4%**	**(358 913)**	**71.1%**	**15.3%**
Suppliers and employees	(1 792 186)	(1 891 844)	(245 068)	13.7%	(409 171)	22.8%	(413 728)	21.9%	(1 067 967)	56.5%	(358 913)	71.2%	15.3%
Finance charges	(300)	(2 018)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 973**	**337 879**	**659 000**	**495.6%**	**223 093**	**167.8%**	**(6 685)**	**(2.0%)**	**875 409**	**259.1%**	**320 360**	**259.5%**	**(102.1%)**
Cash Flow from Investing Activities													
Receipts	**2 305**	**(2 500)**	**-**	**-**	**630**	**27.3%**	**-**	**-**	**630**	**(25.2%)**	**-**	**106.9%**	**-**
Proceeds on disposal of PPE	2 305	(2 500)	-	-	630	27.3%	-	-	630	(25.2%)	-	106.9%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(229 433)**	**(295 611)**	**(665 626)**	**290.1%**	**(354 574)**	**154.5%**	**(217 966)**	**73.7%**	**(1 238 167)**	**418.9%**	**(260 062)**	**278.4%**	**(16.2%)**
Capital assets	(229 433)	(295 611)	(665 626)	290.1%	(354 574)	154.5%	(217 966)	73.7%	(1 238 167)	418.9%	(260 062)	278.4%	(16.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(227 129)**	**(298 111)**	**(665 626)**	**293.1%**	**(353 944)**	**155.8%**	**(217 966)**	**73.1%**	**(1 237 537)**	**415.1%**	**(260 062)**	**280.1%**	**(16.2%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(301)**	**-**	**(1 388)**	**-**	**(96)**	**-**	**(1 785)**	**-**	**(822)**	**-**	**(88.3%)**
Repayment of borrowing	-	-	(301)	-	(1 388)	-	(96)	-	(1 785)	-	(822)	-	(88.3%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(301)**	**-**	**(1 388)**	**-**	**(96)**	**-**	**(1 785)**	**-**	**(822)**	**-**	**(88.3%)**
Net Increase/(Decrease) in cash held	**(94 155)**	**39 768**	**(6 927)**	**7.4%**	**(132 238)**	**140.4%**	**(224 747)**	**(565.1%)**	**(363 912)**	**(915.1%)**	**59 477**	**207.7%**	**(477.9%)**
Cash/cash equivalents at the year begin:	55 681	55 681	67 191	120.7%	60 264	108.2%	(71 975)	(129.3%)	67 191	120.7%	211 021	102.4%	(134.1%)
Cash/cash equivalents at the year end:	**(38 474)**	**95 449**	**60 264**	**(156.6%)**	**(71 975)**	**187.1%**	**(296 722)**	**(310.9%)**	**(296 722)**	**(310.9%)**	**270 497**	**172.9%**	**(209.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 700	27.2%	13 822	9.7%	6 236	4.4%	83 449	58.7%	142 206	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	63 214	11.3%	11 318	2.0%	9 929	1.8%	475 145	84.9%	559 605	43.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 269	6.3%	6 041	1.7%	5 295	1.5%	320 434	90.5%	354 039	27.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 033	1.4%	2 626	1.2%	2 527	1.1%	214 755	96.3%	222 942	17.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	2 086	100.0%	2 086	.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**127 216**	**9.9%**	**33 807**	**2.6%**	**23 987**	**1.9%**	**1 095 869**	**85.6%**	**1 280 879**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 942	6.3%	10 581	3.9%	6 877	2.6%	233 715	87.2%	268 115	20.9%	-	-	-	-
Commercial	59 047	24.5%	9 953	4.1%	5 010	2.1%	166 932	69.3%	240 942	18.8%	-	-	-	-
Households	51 226	6.6%	13 274	1.7%	12 100	1.6%	695 222	90.1%	771 822	60.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**127 216**	**9.9%**	**33 807**	**2.6%**	**23 987**	**1.9%**	**1 095 869**	**85.6%**	**1 280 879**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	28 971	33.4%	44 149	50.9%	(48 902)	(56.4%)	62 513	72.1%	86 730	99.7%
Auditor-General	4	100.0%	-	-	-	-	-	-	4	-
Other	220	100.0%	-	-	-	-	-	-	220	.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29 195**	**33.6%**	**44 149**	**50.8%**	**(48 902)**	**(56.2%)**	**62 513**	**71.9%**	**86 954**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 893 036**	**1 905 836**	**622 653**	**32.9%**	**532 527**	**28.1%**	**436 120**	**22.9%**	**1 591 301**	**83.5%**	**421 238**	**84.6%**	**3.5%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	302 811	302 811	40 267	13.3%	61 922	20.4%	56 873	18.8%	159 063	52.5%	59 909	62.0%	(5.1%)
Service charges - Waste Water Management	142 876	142 876	19 204	13.4%	19 355	13.5%	19 026	13.3%	57 585	40.3%	18 143	39.8%	4.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	34 966	34 966	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 775	23 775	11 017	46.3%	11 520	48.5%	11 925	50.2%	34 461	144.9%	15 613	186.4%	(23.6%)
Interest earned from Current and Non Current Assets	55 500	68 300	23 056	41.5%	16 940	30.5%	30 842	45.2%	70 837	103.7%	28 718	113.8%	7.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	242	242	31	12.8%	31	12.7%	30	12.2%	92	37.8%	35	46.0%	(16.1%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	140	-	-	-	-	-	140	-	754	-	(100.0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	500	500	55	11.0%	90	18.0%	119	23.8%	264	52.8%	-	-	(100.0%)
Transfer and subsidies - Operational	1 331 067	1 331 067	527 777	39.7%	422 670	31.8%	317 306	23.8%	1 267 754	95.2%	298 066	94.9%	6.5%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 300	1 300	1 106	85.1%	-	-	-	-	1 106	85.1%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 820 694**	**1 843 444**	**534 207**	**29.3%**	**387 956**	**21.3%**	**317 998**	**17.3%**	**1 240 161**	**67.3%**	**479 569**	**67.2%**	**(33.7%)**
Employee related costs	848 906	848 906	187 136	22.0%	189 164	22.3%	185 567	21.9%	561 867	66.2%	174 469	62.8%	6.4%
Remuneration of councillors	28 105	28 105	5 708	20.3%	5 521	19.6%	5 432	19.3%	16 661	59.3%	6 106	68.0%	(11.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	125 053	125 053	12 091	9.7%	41 231	33.0%	30 485	24.4%	83 807	67.0%	33 954	69.2%	(10.2%)
Debt impairment	107 508	107 508	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	172 017	172 017	-	-	-	-	190	.1%	190	.1%	166 888	146.1%	(99.9%)
Interest,Dividends and Rent on Land	550	550	-	-	-	-	-	-	-	-	127	37.2%	(100.0%)
Contracted services	197 558	215 885	24 049	12.2%	47 256	23.9%	45 903	21.3%	117 208	54.3%	32 051	46.0%	43.2%
Transfers and subsidies	80 063	82 801	14 654	18.3%	28 710	35.9%	14 838	17.9%	58 203	70.3%	15 695	73.5%	(5.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	260 935	262 620	290 570	111.4%	76 073	29.2%	35 582	13.5%	402 225	153.2%	50 279	69.4%	(29.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**72 343**	**62 393**	**88 446**		**144 572**		**118 123**		**351 140**		**(58 331)**		
Transfers and subsidies - capital (monetary allocations)	1 232 925	1 268 404	30 000	2.4%	-	-	45 000	3.5%	75 000	5.9%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**426 140**		**(58 331)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**426 140**		**(58 331)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**426 140**		**(58 331)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**426 140**		**(58 331)**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**1 369 537**	**1 405 402**	**184 904**	**13.5%**	**287 597**	**21.0%**	**181 839**	**12.9%**	**654 340**	**46.6%**	**194 766**	**54.1%**	**(6.6%)**
National Government	1 225 925	1 256 139	178 908	14.6%	277 860	22.7%	171 500	13.7%	628 268	50.0%	188 551	57.0%	(9.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	60 651	60 651	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 286 576**	**1 316 791**	**178 908**	**13.9%**	**277 860**	**21.6%**	**171 500**	**13.0%**	**628 268**	**47.7%**	**188 551**	**54.5%**	**(9.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 961	88 611	5 996	7.2%	9 737	11.7%	10 339	11.7%	26 072	29.4%	6 215	46.5%	66.3%
Capital Expenditure Functional	**1 369 537**	**1 405 402**	**184 904**	**13.5%**	**287 597**	**21.0%**	**181 839**	**12.9%**	**654 340**	**46.6%**	**194 766**	**54.1%**	**(6.6%)**
Municipal governance and administration	**25 060**	**30 210**	**1 217**	**4.9%**	**7 218**	**28.8%**	**5 532**	**18.3%**	**13 967**	**46.2%**	**(3 060)**	**31.3%**	**(280.8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	25 060	30 210	1 217	4.9%	7 218	28.8%	5 532	18.3%	13 967	46.2%	(3 060)	31.3%	(280.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**136 000**	**136 000**	**2 300**	**1.7%**	**5 299**	**3.9%**	**-**	**-**	**7 599**	**5.6%**	**8 238**	**36.6%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 000	6 000	-	-	-	-	-	-	-	-	3 441	68.8%	(100.0%)
Housing	130 000	130 000	2 300	1.8%	5 299	4.1%	-	-	7 599	5.8%	4 797	35.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**82 095**	**82 095**	**4 769**	**5.8%**	**74**	**.1%**	**2 332**	**2.8%**	**7 175**	**8.7%**	**5 564**	**21.5%**	**(58.1%)**
Planning and Development	60 651	60 651	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 444	21 444	4 769	22.2%	74	.3%	2 332	10.9%	7 175	33.5%	5 564	66.9%	(58.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 126 382**	**1 157 097**	**176 618**	**15.7%**	**275 006**	**24.4%**	**173 975**	**15.0%**	**625 598**	**54.1%**	**184 024**	**59.3%**	**(5.5%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 126 382	1 157 097	176 618	15.7%	275 006	24.4%	173 975	15.0%	625 598	54.1%	184 024	59.3%	(5.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**2 898 302**	**234 469**	**989 508**	**34.1%**	**1 033 576**	**35.7%**	**1 042 602**	**444.7%**	**3 065 686**	**1 307.5%**	**619 004**	**90.8%**	**68.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	334 455	-	55 140	16.5%	64 866	19.4%	49 551	-	169 558	-	41 987	52.9%	18.0%
Other revenue	133 656	234 469	56 704	42.4%	52 078	39.0%	367 514	156.7%	476 296	203.1%	10 303	36.6%	3 467.0%
Transfers and Subsidies - Operational	1 271 766	-	530 460	41.7%	423 633	33.3%	317 552	-	1 271 646	-	301 306	100.1%	5.4%
Transfers and Subsidies - Capital	1 102 925	-	324 149	29.4%	476 059	43.2%	277 142	-	1 077 350	-	236 689	99.4%	17.1%
Interest	55 500	-	23 056	41.5%	16 940	30.5%	30 842	-	70 837	-	28 718	156.0%	7.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 483 351)**	**-**	**(563 682)**	**38.0%**	**(715 260)**	**48.2%**	**(500 971)**	**-**	**(1 779 913)**	**-**	**(497 079)**	**143.6%**	**.8%**
Suppliers and employees	(1 483 351)	-	(563 682)	38.0%	(715 260)	48.2%	(500 971)	-	(1 779 913)	-	(497 079)	143.6%	.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 414 951**	**234 469**	**425 827**	**30.1%**	**318 316**	**22.5%**	**541 631**	**231.0%**	**1 285 773**	**548.4%**	**121 924**	**51.9%**	**344.2%**
Cash Flow from Investing Activities													
Receipts	**1 300**	**-**	**1 106**	**85.1%**	**-**	**-**	**-**	**-**	**1 106**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 300	-	1 106	85.1%	-	-	-	-	1 106	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 369 537)**	**-**	**(184 904)**	**13.5%**	**(287 597)**	**21.0%**	**(181 839)**	**-**	**(654 340)**	**-**	**(194 766)**	**49.9%**	**(6.6%)**
Capital assets	(1 369 537)	-	(184 904)	13.5%	(287 597)	21.0%	(181 839)	-	(654 340)	-	(194 766)	49.9%	(6.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 368 237)**	**-**	**(183 797)**	**13.4%**	**(287 597)**	**21.0%**	**(181 839)**	**-**	**(653 233)**	**-**	**(194 766)**	**49.9%**	**(6.6%)**
Cash Flow from Financing Activities													
Receipts	**450**	**-**	**76**	**17.0%**	**-**	**-**	**-**	**-**	**76**	**-**	**(754)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	(754)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	450	-	76	17.0%	-	-	-	-	76	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(20)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(20)	-	(100.0%)
Net Cash from/(used) Financing Activities	**450**	**-**	**76**	**17.0%**	**-**	**-**	**-**	**-**	**76**	**-**	**(774)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**47 164**	**234 469**	**242 105**	**513.3%**	**30 719**	**65.1%**	**359 792**	**153.4%**	**632 616**	**269.8%**	**(73 615)**	**63.8%**	**(588.7%)**
Cash/cash equivalents at the year begin:	529 011	529 011	764 666	144.5%	1 006 772	190.3%	1 037 490	196.1%	764 666	144.5%	685 163	114.9%	51.4%
Cash/cash equivalents at the year end:	**576 175**	**763 480**	**1 006 772**	**174.7%**	**1 037 490**	**180.1%**	**1 397 283**	**183.0%**	**1 397 283**	**183.0%**	**611 547**	**96.7%**	**128.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	53 155	7.0%	38 053	5.0%	18 628	2.5%	650 020	85.5%	759 857	92.5%	-	-	-	-
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	9 699	15.7%	3 234	5.2%	2 137	3.5%	46 800	75.6%	61 869	7.5%	-	-	-	-
Total By Income Source	**62 855**	**7.6%**	**41 287**	**5.0%**	**20 765**	**2.5%**	**696 820**	**84.8%**	**821 726**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 308	16.5%	15 557	14.1%	3 544	3.2%	73 274	66.2%	110 683	13.5%	-	-	-	-
Commercial	14 233	6.0%	9 682	4.1%	5 544	2.3%	206 712	87.5%	236 171	28.7%	-	-	-	-
Households	20 614	5.0%	12 814	3.1%	9 541	2.3%	370 035	89.6%	413 003	50.3%	-	-	-	-
Other	9 699	15.7%	3 234	5.2%	2 137	3.5%	46 800	75.6%	61 869	7.5%	-	-	-	-
Total By Customer Group	**62 855**	**7.6%**	**41 287**	**5.0%**	**20 765**	**2.5%**	**696 820**	**84.8%**	**821 726**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	645	2.8%	-	-	-	-	22 401	97.2%	23 046	75.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 673	89.8%	726	9.8%	35	.5%	-	-	7 434	24.2%
Auditor-General	203	100.0%	-	-	-	-	-	-	203	.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 522**	**24.5%**	**726**	**2.4%**	**35**	**.1%**	**22 401**	**73.0%**	**30 683**	**100.0%**

Contact Details

Municipal Manager	Mr Basil Mase	047 501 6407
Chief Financial Officer	Mr Sakhiwo Hopa	047 501 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**594 610**	**595 288**	**230 005**	**38.7%**	**164 649**	**27.7%**	**130 183**	**21.9%**	**524 837**	**88.2%**	**123 780**	**87.5%**	**5.2%**
Exchange Revenue													
Service charges - Electricity	91 308	91 308	24 509	26.8%	23 463	25.7%	23 114	25.3%	71 086	77.9%	17 029	75.4%	35.7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 526	15 526	2 984	19.2%	2 984	19.2%	2 947	19.0%	8 915	57.4%	2 933	56.9%	.5%
Sale of Goods and Rendering of Services	621	621	224	36.1%	128	20.5%	186	30.0%	538	86.6%	121	76.8%	53.4%
Agency services	1 800	1 800	400	22.2%	441	24.5%	298	16.6%	1 139	63.3%	-	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	2 200	475	21.6%	600	27.3%	700	31.8%	1 775	80.7%	507	55.9%	38.1%
Interest earned from Current and Non Current Assets	28 813	28 813	6 124	21.3%	4 053	14.1%	4 012	13.9%	14 189	49.2%	4 240	53.1%	(5.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	235	-	235	-	-	-	(100.0%)
Rental from Fixed Assets	2 220	2 220	473	21.3%	506	22.8%	236	10.6%	1 216	54.8%	215	61.7%	9.9%
Licences or permits	4 434	4 434	619	14.0%	459	10.3%	310	7.0%	1 387	31.3%	994	200.2%	(68.8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	25 849	25 849	8 976	34.7%	10 563	40.9%	559	2.2%	20 098	77.8%	1 056	3.3%	(47.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	905	905	2	.2%	1	.2%	340	37.5%	343	37.9%	164	33.4%	107.6%
Non-Exchange Revenue													
Property rates	61 937	61 937	42 477	68.6%	6 699	10.8%	6 059	9.8%	55 234	89.2%	7 464	88.6%	(18.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 048	3 048	359	11.8%	446	14.6%	682	22.4%	1 487	48.8%	467	105.8%	46.1%
Licences or permits	25	25	0	1.0%	(0)	(1.0%)	-	-	(0)	-	10	105.0%	(100.0%)
Transfer and subsidies - Operational	331 654	332 332	138 277	41.7%	109 165	32.9%	85 330	25.7%	332 772	100.1%	84 194	105.9%	1.3%
Interest Receivables	24 270	24 270	4 106	16.9%	5 142	21.2%	5 174	21.3%	14 422	59.4%	4 385	50.5%	18.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**594 624**	**595 302**	**120 161**	**20.2%**	**160 711**	**27.0%**	**130 904**	**22.0%**	**411 776**	**69.2%**	**99 326**	**67.9%**	**31.8%**
Employee related costs	186 701	186 701	43 293	23.2%	44 794	24.0%	59 869	32.1%	147 957	79.2%	45 110	69.5%	32.7%
Remuneration of councillors	24 666	24 666	5 833	23.6%	5 803	23.5%	8 136	33.0%	19 773	80.2%	5 925	69.1%	37.3%
Bulk purchases - electricity	98 000	98 000	24 717	25.2%	23 303	23.8%	19 634	20.0%	67 655	69.0%	16 894	68.1%	16.2%
Inventory consumed	7 033	7 463	690	9.8%	2 047	29.1%	1 017	13.6%	3 754	50.3%	1 037	63.5%	(1.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	22 322	22 322	-	-	32 626	146.2%	-	-	32 626	146.2%	385	96.7%	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	1 955	-	1 955	-	-	-	(100.0%)
Contracted services	170 618	170 796	32 449	19.0%	40 269	23.6%	22 032	12.9%	94 750	55.5%	18 296	65.3%	20.4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	78 784	78 854	13 179	16.7%	11 869	15.1%	18 259	23.2%	43 307	54.9%	11 677	63.0%	56.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(14)**	**(14)**	**109 844**		**3 938**		**(721)**		**113 061**		**24 454**		
Transfers and subsidies - capital (monetary allocations)	82 490	130 090	25 668	31.1%	34 764	42.1%	10 074	7.7%	70 506	54.2%	11 134	51.9%	(9.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**183 567**		**35 588**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**183 567**		**35 588**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**183 567**		**35 588**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**183 567**		**35 588**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**163 365**	**210 965**	**37 996**	**23.3%**	**40 658**	**24.9%**	**17 543**	**8.3%**	**96 197**	**45.6%**	**16 201**	**39.5%**	**8.3%**
National Government	82 190	129 790	23 115	28.1%	29 737	36.2%	8 000	6.2%	60 851	46.9%	9 491	44.1%	(15.7%)
Provincial Government	300	300	75	24.9%	188	62.8%	(94)	(31.4%)	169	56.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**82 490**	**130 090**	**23 189**	**28.1%**	**29 925**	**36.3%**	**7 905**	**6.1%**	**61 020**	**46.9%**	**9 491**	**43.6%**	**(16.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 875	80 875	14 807	18.3%	10 733	13.3%	9 637	11.9%	35 177	43.5%	6 710	34.7%	43.6%
Capital Expenditure Functional	**163 365**	**210 965**	**37 996**	**23.3%**	**40 658**	**24.9%**	**17 543**	**8.3%**	**96 197**	**45.6%**	**16 201**	**39.5%**	**8.3%**
Municipal governance and administration	**7 637**	**7 637**	**519**	**6.8%**	**137**	**1.8%**	**100**	**1.3%**	**756**	**9.9%**	**678**	**32.3%**	**(85.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	28.0%	-
Finance and administration	7 637	7 637	519	6.8%	137	1.8%	100	1.3%	756	9.9%	678	32.3%	(85.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 150**	**5 150**	**75**	**1.5%**	**606**	**11.8%**	**244**	**4.7%**	**924**	**18.0%**	**13**	**4.3%**	**1 846.4%**
Community and Social Services	2 350	2 350	75	3.2%	606	25.8%	(70)	(3.0%)	610	26.0%	-	5.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 800	2 800	-	-	-	-	314	11.2%	314	11.2%	13	3.9%	2 405.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**133 308**	**180 908**	**26 913**	**20.2%**	**39 892**	**29.9%**	**16 983**	**9.4%**	**83 788**	**46.3%**	**14 513**	**40.5%**	**17.0%**
Planning and Development	18 855	18 855	1 003	5.3%	1 288	6.8%	921	4.9%	3 211	17.0%	25	20.0%	3 548.2%
Road Transport	114 453	162 053	25 910	22.6%	38 604	33.7%	16 062	9.9%	80 577	49.7%	14 487	41.8%	10.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 270**	**17 270**	**10 489**	**60.7%**	**24**	**.1%**	**216**	**1.3%**	**10 729**	**62.1%**	**998**	**54.7%**	**(78.4%)**
Energy sources	14 420	14 420	10 406	72.2%	-	-	-	-	10 406	72.2%	713	65.3%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 850	2 850	83	2.9%	24	.8%	216	7.6%	323	11.3%	285	33.4%	(24.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**697 203**	**745 480**	**264 354**	**37.9%**	**209 222**	**30.0%**	**180 254**	**24.2%**	**653 829**	**87.7%**	**179 198**	**93.2%**	**.6%**
Property rates	52 646	52 646	16 743	31.8%	5 649	10.7%	5 302	10.1%	27 693	52.6%	5 491	93.1%	(3.5%)

Service charges	90 809	90 809	26 398	29.1%	28 921	31.8%	23 248	25.6%	78 566	86.5%	21 814	88.3%	6.6%
Other revenue	84 321	84 321	14 111	16.7%	16 790	19.9%	4 461	5.3%	35 363	41.9%	6 366	18.8%	(29.9%)
Transfers and Subsidies - Operational	331 654	332 332	137 325	41.4%	109 615	33.1%	80 780	24.3%	327 719	98.6%	82 257	101.3%	(1.8%)
Transfers and Subsidies - Capital	82 490	130 090	63 573	77.1%	43 577	52.8%	61 822	47.5%	168 972	129.9%	58 933	168.3%	4.9%
Interest	55 283	55 283	6 204	11.2%	4 670	8.4%	4 642	8.4%	15 516	28.1%	4 336	32.0%	7.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(565 802)**	**(566 480)**	**(76 995)**	**13.6%**	**(80 255)**	**14.2%**	**(63 860)**	**11.3%**	**(221 110)**	**39.0%**	**(51 137)**	**43.2%**	**24.9%**
Suppliers and employees	(565 802)	(566 480)	(76 995)	13.6%	(80 255)	14.2%	(63 860)	11.3%	(221 110)	39.0%	(51 137)	43.2%	24.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**131 401**	**179 000**	**187 359**	**142.6%**	**128 967**	**98.1%**	**116 394**	**65.0%**	**432 719**	**241.7%**	**128 061**	**266.6%**	**(9.1%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(163 365)**	**(210 965)**	**(43 248)**	**26.5%**	**(41 033)**	**25.1%**	**(15 562)**	**7.4%**	**(99 843)**	**47.3%**	**(19 276)**	**44.7%**	**(19.3%)**
Capital assets	(163 365)	(210 965)	(43 248)	26.5%	(41 033)	25.1%	(15 562)	7.4%	(99 843)	47.3%	(19 276)	44.7%	(19.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(163 365)**	**(210 965)**	**(43 248)**	**26.5%**	**(41 033)**	**25.1%**	**(15 562)**	**7.4%**	**(99 843)**	**47.3%**	**(19 276)**	**44.7%**	**(19.3%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(31 964)**	**(31 964)**	**144 111**	**(450.9%)**	**87 934**	**(275.1%)**	**100 832**	**(315.5%)**	**332 877**	**(1 041.4%)**	**108 785**	**(1 234.1%)**	**(7.3%)**
Cash/cash equivalents at the year begin:	262 801	262 801	269 900	102.7%	414 011	157.5%	501 944	191.0%	269 900	102.7%	486 111	87.4%	3.3%
Cash/cash equivalents at the year end:	**230 836**	**230 836**	**414 011**	**179.4%**	**501 944**	**217.4%**	**602 776**	**261.1%**	**602 776**	**261.1%**	**594 896**	**222.0%**	**1.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 767	26.6%	1 576	6.2%	1 943	7.6%	15 136	59.5%	25 422	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 080	1.8%	976	.8%	701	.6%	114 500	96.8%	118 258	38.4%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	899	2.5%	554	1.6%	462	1.3%	33 421	94.6%	35 336	11.5%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 977	2.3%	1 948	2.3%	1 937	2.3%	79 279	93.1%	85 141	27.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	212	.5%	133	.3%	390	.9%	42 897	98.3%	43 632	14.2%	(1 049)	(2.4%)	-	-
Total By Income Source	**11 935**	**3.9%**	**5 187**	**1.7%**	**5 433**	**1.8%**	**285 240**	**92.7%**	**307 795**	**100.0%**	**(1 048)**	**(.3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 336	2.2%	2 929	2.0%	3 500	2.3%	139 256	93.4%	149 020	48.4%	-	-	-	-
Commercial	7 912	9.0%	1 590	1.8%	1 273	1.4%	77 390	87.8%	88 164	28.6%	(598)	(.7%)	-	-
Households	686	1.0%	669	.9%	661	.9%	68 594	97.1%	70 611	22.9%	(450)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 935**	**3.9%**	**5 187**	**1.7%**	**5 433**	**1.8%**	**285 240**	**92.7%**	**307 795**	**100.0%**	**(1 048)**	**(.3%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	100.0%	-	-	-	-	-	-	25	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**25**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**25**	**100.0%**

Contact Details

Municipal Manager	Ms N Zembe	039 737 8104
Chief Financial Officer	Mr Zolani Cyprian Matolo	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**410 936**	**487 490**	**199 863**	**48.6%**	**127 113**	**30.9%**	**88 015**	**18.1%**	**414 990**	**85.1%**	**88 417**	**91.4%**	**(.5%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 483	1 488	367	24.7%	365	24.6%	364	24.4%	1 095	73.6%	333	67.2%	9.1%
Sale of Goods and Rendering of Services	416	841	55	13.3%	374	89.9%	81	9.7%	511	60.7%	84	53.6%	(3.3%)
Agency services	2 900	2 900	550	19.0%	517	17.8%	695	24.0%	1 762	60.8%	995	58.9%	(30.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	700	199	-	154	-	158	22.6%	512	73.1%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	10 580	10 580	2 655	25.1%	2 091	19.8%	2 249	21.3%	6 996	66.1%	2 469	74.6%	(8.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 355	7 455	620	8.4%	752	10.2%	821	11.0%	2 192	29.4%	1 335	36.1%	(38.5%)
Licences or permits	1 765	2 365	572	32.4%	551	31.2%	669	28.3%	1 792	75.8%	576	93.2%	16.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 017	76 825	5 420	41.6%	19 977	153.5%	2 698	3.5%	28 095	36.6%	4 766	54.9%	(43.4%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 313	4 414	1 037	44.8%	(935)	(40.4%)	616	13.9%	718	16.3%	308	14.6%	99.8%
Non-Exchange Revenue													
Property rates	66 904	72 175	62 542	93.5%	2 750	4.1%	2 517	3.5%	67 809	94.0%	2 975	94.6%	(15.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 527	2 527	273	6.0%	247	5.4%	939	37.2%	1 459	57.7%	164	22.2%	471.3%
Licences or permits	200	200	44	22.2%	83	41.5%	46	22.9%	173	86.5%	29	84.5%	58.3%
Transfer and subsidies - Operational	297 276	297 806	123 897	41.7%	98 076	33.0%	74 095	24.9%	296 067	99.4%	72 932	97.5%	1.6%
Interest Receivables	2 200	7 200	1 632	74.2%	2 111	95.9%	2 067	28.7%	5 809	80.7%	1 450	187.1%	42.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	13	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**452 823**	**518 137**	**92 134**	**20.3%**	**114 413**	**25.3%**	**99 101**	**19.1%**	**305 648**	**59.0%**	**85 985**	**56.9%**	**15.3%**
Employee related costs	106 006	106 494	23 006	21.7%	25 315	23.9%	23 402	22.0%	71 723	67.3%	22 285	73.5%	5.0%
Remuneration of councillors	25 563	25 088	5 779	22.6%	5 352	20.9%	6 486	25.9%	17 617	70.2%	5 685	68.1%	14.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 494	11 316	2 383	22.7%	935	8.9%	2 203	19.5%	5 521	48.8%	1 024	64.7%	115.1%
Debt impairment	5 419	5 419	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	89 550	89 550	15 691	17.5%	15 618	17.4%	33 296	37.2%	64 604	72.1%	17 300	43.7%	92.5%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	115 420	177 811	28 692	24.9%	43 151	37.4%	18 757	10.5%	90 600	51.0%	21 241	58.5%	(11.7%)
Transfers and subsidies	17 097	17 482	6 824	39.9%	3 454	20.2%	3 003	17.2%	13 281	76.0%	4 731	69.4%	(36.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	83 275	84 978	9 759	11.7%	20 588	24.7%	11 954	14.1%	42 301	49.8%	13 203	56.1%	(9.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	515	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 886)**	**(30 648)**	**107 730**		**12 699**		**(11 087)**		**109 342**		**2 432**		
Transfers and subsidies - capital (monetary allocations)	145 744	114 284	22 624	15.5%	20 119	13.8%	11 347	9.9%	54 090	47.3%	18 026	35.0%	(37.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**163 432**		**20 458**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**163 432**		**20 458**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**163 432**		**20 458**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**163 432**		**20 458**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**215 003**	**188 261**	**27 570**	**12.8%**	**39 334**	**18.3%**	**23 084**	**12.3%**	**89 988**	**47.8%**	**35 392**	**34.1%**	**(34.8%)**
National Government	83 944	114 284	20 671	24.6%	19 050	22.7%	9 966	8.7%	49 687	43.5%	16 610	72.1%	(40.0%)
Provincial Government	61 920	291	-	-	76	.1%	-	-	76	26.0%	2 951	2.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**145 864**	**114 575**	**20 671**	**14.2%**	**19 126**	**13.1%**	**9 966**	**8.7%**	**49 762**	**43.4%**	**19 561**	**33.8%**	**(49.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	69 139	73 687	6 900	10.0%	20 208	29.2%	13 118	17.8%	40 226	54.6%	15 831	34.9%	(17.1%)
Capital Expenditure Functional	**215 003**	**188 261**	**27 570**	**12.8%**	**39 334**	**18.3%**	**23 084**	**12.3%**	**89 988**	**47.8%**	**35 392**	**34.1%**	**(34.8%)**
Municipal governance and administration	**8 500**	**8 951**	**1 332**	**15.7%**	**504**	**5.9%**	**1 106**	**12.4%**	**2 942**	**32.9%**	**48**	**25.9%**	**2 189.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 500	8 951	1 332	15.7%	504	5.9%	1 106	12.4%	2 942	32.9%	48	27.6%	2 189.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 840**	**24 980**	**9 156**	**41.9%**	**3 167**	**14.5%**	**2 223**	**8.9%**	**14 546**	**58.2%**	**4 061**	**60.2%**	**(45.2%)**
Community and Social Services	15 600	15 760	9 142	58.6%	3 031	19.4%	244	1.5%	12 417	78.8%	1 778	68.7%	(86.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 240	9 220	14	.2%	136	2.2%	1 980	21.5%	2 129	23.1%	2 283	39.9%	(13.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**183 943**	**150 226**	**16 762**	**9.1%**	**35 433**	**19.3%**	**4 127**	**2.7%**	**56 322**	**37.5%**	**30 986**	**31.8%**	**(86.7%)**
Planning and Development	67 500	5 484	2 633	3.9%	806	1.2%	370	6.7%	3 809	69.5%	6 140	5.3%	(94.0%)
Road Transport	116 443	144 742	14 129	12.1%	34 627	29.7%	3 757	2.6%	52 513	36.3%	24 846	57.8%	(84.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**720**	**4 104**	**320**	**44.4%**	**231**	**32.1%**	**15 627**	**380.8%**	**16 178**	**394.2%**	**298**	**56.3%**	**5 151.0%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	720	4 104	320	44.4%	231	32.1%	15 627	380.8%	16 178	394.2%	298	56.3%	5 151.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**595 603**	**634 873**	**184 243**	**30.9%**	**153 909**	**25.8%**	**158 795**	**25.0%**	**496 947**	**78.3%**	**135 266**	**72.8%**	**17.4%**
Property rates	61 552	66 813	11 738	19.1%	1 177	1.9%	6 117	9.2%	19 033	28.5%	2 601	62.4%	135.2%

Service charges	1 364	1 369	245	18.0%	171	12.5%	248	18.1%	664	48.5%	187	35.0%	32.9%
Other revenue	76 888	141 820	9 445	12.3%	7 864	10.2%	17 046	12.0%	34 355	24.2%	11 457	14.1%	48.8%
Transfers and Subsidies - Operational	297 276	297 806	128 949	43.4%	101 918	34.3%	76 351	25.6%	307 218	103.2%	97 501	111.4%	(21.7%)
Transfers and Subsidies - Capital	145 744	114 284	31 489	21.6%	40 955	28.1%	56 519	49.5%	128 963	112.8%	21 479	49.2%	163.1%
Interest	12 780	12 780	2 377	18.6%	1 824	14.3%	2 514	19.7%	6 715	52.5%	2 041	47.6%	23.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(357 854)**	**(423 117)**	**(90 991)**	**25.4%**	**(102 957)**	**28.8%**	**(65 863)**	**15.6%**	**(259 812)**	**61.4%**	**(33 746)**	**40.7%**	**95.2%**
Suppliers and employees	(340 757)	(405 935)	(90 991)	26.7%	(102 957)	30.2%	(65 863)	16.2%	(259 812)	64.0%	(33 746)	43.0%	95.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(17 097)	(17 182)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**237 749**	**211 755**	**93 252**	**39.2%**	**50 952**	**21.4%**	**92 932**	**43.9%**	**237 135**	**112.0%**	**101 520**	**109.3%**	**(8.5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(215 003)**	**(188 261)**	**(45 176)**	**21.0%**	**(41 024)**	**19.1%**	**(22 643)**	**12.0%**	**(108 842)**	**57.8%**	**(32 398)**	**47.6%**	**(30.1%)**
Capital assets	(215 003)	(188 261)	(45 176)	21.0%	(41 024)	19.1%	(22 643)	12.0%	(108 842)	57.8%	(32 398)	47.6%	(30.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(215 003)**	**(188 261)**	**(45 176)**	**21.0%**	**(41 024)**	**19.1%**	**(22 643)**	**12.0%**	**(108 842)**	**57.8%**	**(32 398)**	**47.6%**	**(30.1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**22 746**	**23 494**	**48 075**	**211.4%**	**9 928**	**43.6%**	**70 289**	**299.2%**	**128 293**	**546.1%**	**69 122**	**406.4%**	**1.7%**
Cash/cash equivalents at the year begin:	120 964	91 190	91 015	75.2%	139 266	115.1%	149 194	163.6%	91 015	99.8%	219 299	100.4%	(32.0%)
Cash/cash equivalents at the year end:	**143 710**	**114 685**	**139 266**	**96.9%**	**149 194**	**103.8%**	**219 483**	**191.4%**	**219 483**	**191.4%**	**288 421**	**238.4%**	**(23.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	925	1.1%	701	.8%	618	.7%	82 145	97.3%	84 389	73.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	126	1.5%	111	1.4%	108	1.3%	7 869	95.8%	8 214	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	731	3.4%	737	3.5%	756	3.5%	19 116	89.6%	21 339	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	330	76.6%	-	-	101	23.4%	430	.4%	-	-	-	-
Total By Income Source	**1 782**	**1.6%**	**1 878**	**1.6%**	**1 481**	**1.3%**	**109 230**	**95.5%**	**114 372**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	468	.8%	470	.8%	486	.8%	58 735	97.6%	60 158	52.6%	-	-	-	-
Commercial	903	2.6%	1 031	2.9%	628	1.8%	32 815	92.8%	35 377	30.9%	-	-	-	-
Households	411	2.2%	377	2.0%	368	2.0%	17 681	93.9%	18 837	16.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 782**	**1.6%**	**1 878**	**1.6%**	**1 481**	**1.3%**	**109 230**	**95.5%**	**114 372**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	815	100.0%	-	-	-	-	0	-	815	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**815**	**100.0%**	**-**	**-**	**-**	**-**	**0**	**-**	**815**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure														
Operating Revenue	**534 006**	**543 140**	**226 549**	**42.4%**	**159 370**	**29.8%**	**120 916**	**22.3%**	**506 835**	**93.3%**	**120 061**	**93.6%**	**.7%**
Exchange Revenue													
Service charges - Electricity	55 986	56 393	13 205	23.6%	13 732	24.5%	13 029	23.1%	39 966	70.9%	12 157	74.5%	7.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 200	5 130	1 330	25.6%	1 375	26.4%	1 411	27.5%	4 116	80.2%	664	74.1%	112.4%
Sale of Goods and Rendering of Services	473	473	180	38.1%	75	15.9%	113	23.9%	368	77.9%	153	92.5%	(26.1%)
Agency services	1 499	1 499	233	15.5%	118	7.8%	542	36.1%	892	59.5%	291	74.3%	85.9%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 984	4 134	751	18.9%	875	22.0%	913	22.1%	2 539	61.4%	(662)	39.1%	(237.8%)
Interest earned from Current and Non Current Assets	39 677	39 677	9 698	24.4%	8 556	21.6%	6 106	15.4%	24 360	61.4%	9 629	77.8%	(36.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 764	5 914	1 397	24.2%	1 324	23.0%	1 200	20.3%	3 921	66.3%	1 023	71.5%	17.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	22 008	19 137	10 675	48.5%	7 183	32.6%	790	4.1%	18 649	97.4%	17 916	91.6%	(95.6%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	405	405	86	21.2%	89	22.0%	167	41.2%	342	84.5%	128	92.8%	30.5%
Non-Exchange Revenue													
Property rates	24 187	35 187	34 239	141.6%	2 965	12.3%	2 823	8.0%	40 027	113.8%	403	85.9%	600.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	386	401	22	5.6%	12	3.1%	461	115.0%	495	123.4%	3	7.8%	16 900.7%
Licences or permits	2 379	2 389	460	19.3%	246	10.4%	1 091	45.7%	1 797	75.2%	553	50.8%	97.3%
Transfer and subsidies - Operational	367 150	367 494	152 467	41.5%	120 884	32.9%	90 447	24.6%	363 798	99.0%	76 510	100.0%	18.2%
Interest Receivables	4 907	4 907	1 805	36.8%	1 936	39.5%	1 823	37.2%	5 564	113.4%	1 294	85.5%	40.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**529 471**	**582 737**	**114 615**	**21.6%**	**123 891**	**23.4%**	**112 329**	**19.3%**	**350 836**	**60.2%**	**98 519**	**56.0%**	**14.0%**
Employee related costs	148 023	152 599	32 795	22.2%	33 029	22.3%	34 621	22.7%	100 445	65.8%	31 342	66.1%	10.5%
Remuneration of councillors	31 370	31 370	6 966	22.2%	7 002	22.3%	7 669	24.4%	21 637	69.0%	6 545	69.6%	17.2%
Bulk purchases - electricity	58 448	58 448	13 506	23.1%	12 926	22.1%	12 531	21.4%	38 963	66.7%	11 545	68.1%	8.5%
Inventory consumed	8 696	9 144	1 455	16.7%	2 116	24.3%	1 700	18.6%	5 271	57.6%	1 755	49.5%	(3.1%)
Debt impairment	6 109	6 109	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	48 219	69 709	12 633	26.2%	12 626	26.2%	17 802	25.5%	43 062	61.8%	7 770	48.4%	129.1%
Interest,Dividends and Rent on Land	104	104	-	-	-	-	-	-	-	-	-	-	-
Contracted services	132 555	156 980	30 180	22.8%	37 222	28.1%	24 516	15.6%	91 917	58.6%	24 717	49.0%	(.8%)
Transfers and subsidies	5 454	6 166	-	-	-	-	248	4.0%	248	4.0%	290	6.5%	(14.5%)
Irrecoverable debts written off	-	-	(15)	-	-	-	-	-	(15)	-	-	-	-
Operational Cost and Other Cost	90 493	92 108	17 096	18.9%	18 970	21.0%	13 243	14.4%	49 309	53.5%	14 556	53.3%	(9.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 535**	**(39 597)**	**111 934**		**35 479**		**8 586**		**155 999**		**21 542**		
Transfers and subsidies - capital (monetary allocations)	86 137	85 313	20 088	23.3%	22 127	25.7%	18 303	21.5%	60 518	70.9%	23 120	62.6%	(20.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**216 517**		**44 662**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**216 517**		**44 662**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**216 517**		**44 662**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**216 517**		**44 662**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**165 872**	**180 262**	**28 109**	**16.9%**	**30 228**	**18.2%**	**22 482**	**12.5%**	**80 819**	**44.8%**	**28 664**	**39.2%**	**(21.6%)**
National Government	74 320	73 559	17 738	23.9%	19 412	26.1%	15 631	21.2%	52 781	71.8%	20 265	64.0%	(22.9%)
Provincial Government	535	610	37	6.9%	279	52.2%	-	-	316	51.8%	102	14.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74 854**	**74 169**	**17 775**	**23.7%**	**19 691**	**26.3%**	**15 631**	**21.1%**	**53 097**	**71.6%**	**20 368**	**63.6%**	**(23.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 018	106 092	10 334	11.4%	10 537	11.6%	6 851	6.5%	27 722	26.1%	8 297	16.9%	(17.4%)
Capital Expenditure Functional	**165 872**	**180 262**	**28 109**	**16.9%**	**30 228**	**18.2%**	**22 482**	**12.5%**	**80 819**	**44.8%**	**28 664**	**39.2%**	**(21.6%)**
Municipal governance and administration	**9 591**	**8 153**	**-**	**-**	**1 009**	**10.5%**	**1 108**	**13.6%**	**2 117**	**26.0%**	**2 281**	**31.2%**	**(51.4%)**
Executive and Council	1 304	1 004	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 287	7 149	-	-	1 009	12.2%	1 108	15.5%	2 117	29.6%	2 281	35.9%	(51.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 446**	**18 065**	**488**	**2.3%**	**3 409**	**15.9%**	**1 543**	**8.5%**	**5 440**	**30.1%**	**728**	**11.6%**	**112.0%**
Community and Social Services	21 037	17 709	451	2.1%	3 324	15.8%	1 445	8.2%	5 220	29.5%	625	10.1%	131.1%
Sport And Recreation	409	356	37	9.1%	85	20.8%	98	27.4%	220	61.6%	102	74.8%	(4.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**130 053**	**149 457**	**27 416**	**21.1%**	**24 590**	**18.9%**	**19 749**	**13.2%**	**71 755**	**48.0%**	**20 855**	**44.7%**	**(5.3%)**
Planning and Development	30 081	34 041	966	3.2%	-	-	591	1.7%	1 556	4.6%	4 099	37.1%	(85.6%)
Road Transport	99 972	115 416	26 450	26.5%	24 590	24.6%	19 158	16.6%	70 199	60.8%	16 755	45.5%	14.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 783**	**4 586**	**206**	**4.3%**	**1 219**	**25.5%**	**82**	**1.8%**	**1 507**	**32.9%**	**4 801**	**38.2%**	**(98.3%)**
Energy sources	1 652	2 415	206	12.5%	1 219	73.8%	82	3.4%	1 507	62.4%	4 801	45.1%	(98.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 130	2 171	-	-	-	-	-	-	-	-	-	30.7%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**647 585**	**663 051**	**215 208**	**33.2%**	**196 082**	**30.3%**	**155 567**	**23.5%**	**566 857**	**85.5%**	**176 223**	**88.2%**	**(11.7%)**
Property rates	27 141	34 291	1 624	6.0%	11 852	43.7%	2 350	6.9%	15 826	46.2%	2 677	69.5%	(12.2%)

Service charges	66 822	66 796	12 993	19.4%	12 650	18.9%	14 618	21.9%	40 261	60.3%	21 717	85.6%	(32.7%)
Other revenue	82 686	90 804	17 226	20.8%	6 312	7.6%	20 460	22.5%	43 999	48.5%	4 424	14.4%	362.5%
Transfers and Subsidies - Operational	367 150	367 300	151 980	41.4%	121 631	33.1%	90 393	24.6%	364 004	99.1%	112 882	104.9%	(19.9%)
Transfers and Subsidies - Capital	64 108	64 108	21 454	33.5%	34 203	53.4%	21 292	33.2%	76 949	120.0%	24 675	100.2%	(13.7%)
Interest	39 677	39 752	9 931	25.0%	9 434	23.8%	6 454	16.2%	25 819	65.0%	9 848	78.4%	(34.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(475 346)**	**(516 653)**	**(105 192)**	**22.1%**	**(114 708)**	**24.1%**	**(96 007)**	**18.6%**	**(315 907)**	**61.1%**	**(89 974)**	**64.0%**	**6.7%**
Suppliers and employees	(475 241)	(514 368)	(105 192)	22.1%	(112 527)	23.7%	(96 007)	18.7%	(313 727)	61.0%	(89 974)	64.0%	6.7%
Finance charges	(104)	(2 285)	-	-	(2 180)	2 088.5%	-	-	(2 180)	95.4%	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**172 239**	**146 398**	**110 016**	**63.9%**	**81 374**	**47.2%**	**59 560**	**40.7%**	**250 950**	**171.4%**	**86 249**	**136.3%**	**(30.9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**1 709**	**-**	**(1 709)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	1 709	-	(1 709)	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(190 043)**	**(206 375)**	**(32 495)**	**17.1%**	**(30 273)**	**15.9%**	**(26 163)**	**12.7%**	**(88 930)**	**43.1%**	**(28 745)**	**43.5%**	**(9.0%)**
Capital assets	(190 043)	(206 375)	(32 495)	17.1%	(30 273)	15.9%	(26 163)	12.7%	(88 930)	43.1%	(28 745)	43.5%	(9.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(190 043)**	**(206 375)**	**(30 786)**	**16.2%**	**(31 982)**	**16.8%**	**(26 163)**	**12.7%**	**(88 930)**	**43.1%**	**(28 745)**	**43.5%**	**(9.0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(17 804)**	**(59 978)**	**79 231**	**(445.0%)**	**49 392**	**(277.4%)**	**33 397**	**(55.7%)**	**162 020**	**(270.1%)**	**57 505**	**5 396.9%**	**(41.9%)**
Cash/cash equivalents at the year begin:	409 706	409 706	540 101	131.8%	619 473	151.2%	668 865	163.3%	540 101	131.8%	607 192	100.0%	10.2%
Cash/cash equivalents at the year end:	**391 902**	**349 728**	**619 473**	**158.1%**	**668 865**	**170.7%**	**702 262**	**200.8%**	**702 262**	**200.8%**	**664 696**	**143.1%**	**5.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 897	12.9%	1 670	5.5%	1 798	5.9%	22 963	75.7%	30 328	20.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 018	1.5%	1 634	2.4%	511	.8%	64 230	95.3%	67 393	45.7%	(14)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	2.2%	21	1.0%	19	.9%	2 088	95.9%	2 176	1.5%	(0)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	333	100.0%	333	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	937	2.9%	905	2.8%	910	2.8%	30 015	91.6%	32 768	22.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	696	4.8%	383	2.7%	273	1.9%	13 050	90.6%	14 402	9.8%	(19)	(.1%)	-	-
Total By Income Source	**6 596**	**4.5%**	**4 614**	**3.1%**	**3 511**	**2.4%**	**132 679**	**90.0%**	**147 400**	**100.0%**	**(33)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	950	1.2%	769	1.0%	682	.9%	76 635	97.0%	79 037	53.6%	-	-	-	-
Commercial	5 224	10.6%	3 490	7.1%	2 489	5.1%	38 022	77.2%	49 225	33.4%	-	-	-	-
Households	421	2.2%	354	1.9%	339	1.8%	18 022	94.2%	19 137	13.0%	(33)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 596**	**4.5%**	**4 614**	**3.1%**	**3 511**	**2.4%**	**132 679**	**90.0%**	**147 400**	**100.0%**	**(33)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36	100.0%	-	-	-	-	-	-	36	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**36**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**36**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**321 993**	**328 262**	**92 188**	**28.6%**	**58 212**	**18.1%**	**45 339**	**13.8%**	**195 739**	**59.6%**	**49 862**	**37.6%**	**(9.1%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	793	793	184	23.2%	180	22.7%	180	22.7%	544	68.6%	189	74.5%	(4.6%)
Sale of Goods and Rendering of Services	430	430	14	3.2%	2	.5%	30	7.0%	46	10.7%	24	11.6%	27.3%
Agency services	-	-	-	-	112	-	-	-	112	-	15	.2%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	193	193	179	92.8%	-	-	20	10.2%	199	103.0%	143	-	(86.2%)
Interest earned from Current and Non Current Assets	4 000	4 000	721	18.0%	614	15.4%	731	18.3%	2 067	51.7%	859	58.6%	(14.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	875	1 175	121	13.8%	255	29.1%	245	20.9%	621	52.9%	8	2.5%	2 840.5%
Licences or permits	1 235	1 235	149	12.1%	160	13.0%	198	16.0%	507	41.1%	128	34.7%	54.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	93 370	93 370	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 437	6 437	30	.7%	56	1.3%	179	2.8%	265	4.1%	508	7.4%	(64.7%)
Non-Exchange Revenue													
Property rates	24 000	27 544	21 011	87.5%	877	3.7%	939	3.4%	22 827	82.9%	5 929	74.5%	(84.2%)
Surcharges and Taxes	16 671	16 671	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	162	162	31	18.8%	25	15.6%	7	4.5%	63	38.9%	23	65.6%	(67.8%)
Licences or permits	1 680	1 680	47	2.8%	8	.5%	10	.6%	65	3.9%	57	10.7%	(82.7%)
Transfer and subsidies - Operational	174 146	174 571	69 701	40.0%	55 921	32.1%	42 622	24.4%	168 244	96.4%	41 677	63.9%	2.3%
Interest Receivables	-	-	-	-	-	-	176	-	176	-	271	49.1%	(35.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**283 378**	**361 502**	**59 271**	**20.9%**	**62 316**	**22.0%**	**57 476**	**15.9%**	**179 063**	**49.5%**	**51 602**	**33.1%**	**11.4%**
Employee related costs	111 652	111 418	27 241	24.4%	27 995	25.1%	30 764	27.6%	86 000	77.2%	25 538	42.3%	20.5%
Remuneration of councillors	14 961	14 954	3 440	23.0%	3 440	23.0%	3 516	23.5%	10 397	69.5%	2 238	32.2%	57.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 750	3 645	266	7.1%	263	7.0%	66	1.8%	595	16.3%	335	26.0%	(80.3%)
Debt impairment	2 862	2 862	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	43 477	43 969	7 081	16.3%	2 430	5.6%	5 001	11.4%	14 512	33.0%	6 662	15.4%	(24.9%)
Interest,Dividends and Rent on Land	510	510	127	25.0%	92	18.0%	64	12.5%	283	55.5%	160	57.5%	(60.1%)
Contracted services	37 209	115 815	9 255	24.9%	14 604	39.2%	6 572	5.7%	30 432	26.3%	6 146	24.5%	6.9%
Transfers and subsidies	1 051	845	104	9.9%	105	10.0%	114	13.5%	324	38.3%	107	32.0%	7.0%
Irrecoverable debts written off	1 086	1 086	559	51.5%	-	-	63	5.8%	623	57.3%	29	2.7%	115.2%
Operational Cost and Other Cost	58 186	57 764	11 196	19.2%	13 386	23.0%	11 316	19.6%	35 898	62.1%	10 387	55.6%	8.9%
Disposal of Fixed and Intangible Assets	7 634	7 634	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	1 000	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Surplus/(Deficit)	**38 615**	**(33 239)**	**32 917**		**(4 104)**		**(12 137)**		**16 675**		**(1 740)**		
Transfers and subsidies - capital (monetary allocations)	73 477	108 343	11 089	15.1%	9 738	13.3%	8 928	8.2%	29 755	27.5%	8 846	43.1%	.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**112 091**	**75 104**	**44 006**		**5 634**		**(3 209)**		**46 430**		**7 105**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**112 091**	**75 104**	**44 006**		**5 634**		**(3 209)**		**46 430**		**7 105**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 091**	**75 104**	**44 006**		**5 634**		**(3 209)**		**46 430**		**7 105**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	185	-	185	-	-	-	(100.0%)
Surplus/(Deficit) for the year	**112 091**	**75 104**	**44 006**		**5 634**		**(3 024)**		**46 615**		**7 105**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**68 270**	**96 558**	**4 454**	**6.5%**	**23 141**	**33.9%**	**13 978**	**14.5%**	**41 573**	**43.1%**	**12 169**	**(661.8%)**	**14.9%**
National Government	55 834	85 514	1 062	1.9%	18 641	33.4%	10 798	12.6%	30 500	35.7%	11 203	(48.3%)	(3.6%)
Provincial Government	8 696	8 696	2 473	28.4%	3 705	42.6%	2 918	33.6%	9 095	104.6%	877	(372.6%)	232.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 530**	**94 210**	**3 534**	**5.5%**	**22 346**	**34.6%**	**13 716**	**14.6%**	**39 596**	**42.0%**	**12 080**	**(114.0%)**	**13.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 740	2 348	920	24.6%	795	21.3%	262	11.2%	1 977	84.2%	90	(8 187.8%)	191.7%
Capital Expenditure Functional	**68 270**	**96 558**	**4 454**	**6.5%**	**23 141**	**33.9%**	**13 978**	**14.5%**	**41 573**	**43.1%**	**12 169**	**(622.7%)**	**14.9%**
Municipal governance and administration	**3 218**	**1 801**	**585**	**18.2%**	**419**	**13.0%**	**149**	**8.3%**	**1 153**	**64.0%**	**90**	**(29 915.2%)**	**65.3%**
Executive and Council	644	401	-	-	-	-	-	-	-	-	-	(87.7%)	-
Finance and administration	2 574	1 400	585	22.7%	419	16.3%	149	10.7%	1 153	82.4%	90	(33 870.1%)	65.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 259**	**5 193**	**59**	**.6%**	**400**	**3.9%**	**50**	**1.0%**	**509**	**9.8%**	**-**	**(31.1%)**	**(100.0%)**
Community and Social Services	9 998	1 019	-	-	400	4.0%	(400)	(39.3%)	-	-	-	(39.0%)	(100.0%)
Sport And Recreation	-	3 913	-	-	-	-	363	9.3%	363	9.3%	-	-	(100.0%)
Public Safety	261	261	59	22.6%	-	-	87	33.2%	146	55.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 750**	**86 521**	**3 534**	**6.8%**	**20 508**	**39.6%**	**14 434**	**16.7%**	**38 477**	**44.5%**	**12 079**	**(23.6%)**	**19.5%**
Planning and Development	25 259	8 600	1 071	4.2%	1 950	7.7%	1 538	17.9%	4 559	53.0%	2 607	(157.3%)	(41.0%)
Road Transport	26 491	77 922	2 464	9.3%	18 558	70.1%	12 897	16.6%	33 918	43.5%	9 472	26.3%	36.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 043**	**3 043**	**276**	**9.1%**	**1 814**	**59.6%**	**(655)**	**(21.5%)**	**1 435**	**47.1%**	**-**	**41.0%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	62.8%	-
Water Management	-	-	276	-	376	-	(652)	-	-	-	-	2.1%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 043	3 043	-	-	1 438	47.2%	(3)	(.1%)	1 435	47.1%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**389 356**	**424 006**	**139 748**	**35.9%**	**199 700**	**51.3%**	**215 785**	**50.9%**	**555 233**	**130.9%**	**2 675**	**16.4%**	**7 968.1%**
Property rates	18 720	21 485	12 577	67.2%	286	1.5%	421	2.0%	13 284	61.8%	353	110.3%	19.2%

Service charges	119	119	99	83.1%	92	77.6%	69	57.7%	260	218.5%	68	82.4%	1.2%
Other revenue	118 894	115 488	3 172	2.7%	1 058	.9%	988	.9%	5 219	4.5%	1 335	1.9%	(26.0%)
Transfers and Subsidies - Operational	174 146	174 571	90 673	52.1%	151 870	87.2%	79 065	45.3%	321 609	184.2%	(7 372)	40.4%	(1 172.5%)
Transfers and Subsidies - Capital	73 477	108 343	33 227	45.2%	46 393	63.1%	135 242	124.8%	214 862	198.3%	8 290	(24.1%)	1 531.3%
Interest	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(222 706)**	**(330 974)**	**(36 538)**	**16.4%**	**(34 389)**	**15.4%**	**(34 256)**	**10.4%**	**(105 183)**	**31.8%**	**(21 038)**	**13.1%**	**62.8%**
Suppliers and employees	(221 145)	(329 618)	(36 538)	16.5%	(34 389)	15.6%	(34 256)	10.4%	(105 183)	31.9%	(21 038)	13.2%	62.8%
Finance charges	(510)	(510)	0	-	-	-	-	-	0	-	-	-	-
Transfers and Subsidies	(1 051)	(845)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**166 649**	**93 032**	**103 209**	**61.9%**	**165 311**	**99.2%**	**181 529**	**195.1%**	**450 049**	**483.8%**	**(18 364)**	**29.0%**	**(1 088.5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**2 000**	**4 092**	**-**	**-**	**-**	**-**	**-**	**4 092**	**204.6%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	2 000	4 092	-	-	-	-	-	4 092	204.6%	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(78 510)**	**(111 042)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(78 510)	(111 042)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 510)**	**(109 042)**	**4 092**	**(5.2%)**	**-**	**-**	**-**	**-**	**4 092**	**(3.8%)**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**4 280**	**4 280**	**(1 400)**	**(32.7%)**	**(980)**	**(22.9%)**	**(1 008)**	**(23.6%)**	**(3 388)**	**(79.2%)**	**-**	**-**	**(100.0%)**
Repayment of borrowing	4 280	4 280	(1 400)	(32.7%)	(980)	(22.9%)	(1 008)	(23.6%)	(3 388)	(79.2%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**4 280**	**4 280**	**(1 400)**	**(32.7%)**	**(980)**	**(22.9%)**	**(1 008)**	**(23.6%)**	**(3 388)**	**(79.2%)**	**-**	**12.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**92 419**	**(11 730)**	**105 902**	**114.6%**	**164 331**	**177.8%**	**180 521**	**(1 539.0%)**	**450 754**	**(3 842.8%)**	**(18 364)**	**(130.6%)**	**(1 083.0%)**
Cash/cash equivalents at the year begin:	24 912	24 912	0	-	105 975	425.4%	270 233	1 084.7%	0	-	68 342	-	295.4%
Cash/cash equivalents at the year end:	**117 332**	**13 183**	**105 975**	**90.3%**	**270 233**	**230.3%**	**450 754**	**3 419.3%**	**450 754**	**3 419.3%**	**49 980**	**588.9%**	**801.9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	489	1.0%	911	1.8%	412	.8%	48 677	96.4%	50 489	81.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100.0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	124	1.4%	243	2.6%	114	1.2%	8 715	94.8%	9 197	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	88	8.9%	153	15.6%	68	6.9%	676	68.6%	985	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 648	100.0%	1 648	2.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(9.9%)	-	-	-	-	12	109.9%	11	-	-	-	-	-
Total By Income Source	**700**	**1.1%**	**1 307**	**2.1%**	**594**	**1.0%**	**59 727**	**95.8%**	**62 328**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	115	.6%	282	1.6%	100	.6%	17 350	97.2%	17 846	28.6%	-	-	-	-
Commercial	289	1.7%	486	2.9%	237	1.4%	15 965	94.0%	16 977	27.2%	-	-	-	-
Households	222	1.2%	409	2.1%	200	1.0%	18 281	95.7%	19 111	30.7%	-	-	-	-
Other	74	.9%	131	1.6%	58	.7%	8 131	96.9%	8 394	13.5%	-	-	-	-
Total By Customer Group	**700**	**1.1%**	**1 307**	**2.1%**	**594**	**1.0%**	**59 727**	**95.8%**	**62 328**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4	98.6%	0	.2%	-	-	0	1.2%	4	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4**	**98.6%**	**0**	**.2%**	**-**	**-**	**0**	**1.2%**	**4**	**100.0%**

Contact Details

Municipal Manager	Ms Ivy Sikhulu Nqwena	039 258 0056
Chief Financial Officer	Mr Mzukisi Mhlifili	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Operating Revenue and Expenditure													
Operating Revenue	**1 138 659**	**1 182 916**	**396 965**	**34.9%**	**327 016**	**28.7%**	**257 822**	**21.8%**	**981 803**	**83.0%**	**243 621**	**80.6%**	**5.8%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	40 293	34 193	7 961	19.8%	9 751	24.2%	10 562	30.9%	28 274	82.7%	10 062	73.3%	5.0%
Service charges - Waste Water Management	7 675	7 846	1 766	23.0%	1 729	22.5%	1 727	22.0%	5 222	66.6%	1 322	82.5%	30.6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 185	1 219	526	24.1%	239	10.9%	337	27.7%	1 102	90.4%	522	81.3%	(35.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	95 927	125 927	29 316	30.6%	27 788	29.0%	27 444	21.8%	84 549	67.1%	28 161	74.3%	(2.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	129 782	145 653	6 083	4.7%	(12)	-	1 009	.7%	7 080	4.9%	64	.3%	1 481.1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	858	-	438	-	1 285	-	2 582	-	1	-	99 376.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	862 786	868 079	350 454	40.6%	287 083	33.3%	215 458	24.8%	852 995	98.3%	203 488	98.0%	5.9%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 051 848**	**1 092 180**	**236 854**	**22.5%**	**218 053**	**20.7%**	**239 095**	**21.9%**	**694 002**	**63.5%**	**218 052**	**61.4%**	**9.7%**
Employee related costs	373 564	374 712	90 383	24.2%	87 583	23.4%	88 726	23.7%	266 693	71.2%	78 663	65.8%	12.8%
Remuneration of councillors	12 992	15 321	2 068	15.9%	4 164	32.0%	3 213	21.0%	9 444	61.6%	3 225	75.6%	(.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	68 525	76 227	10 876	15.9%	14 739	21.5%	21 011	27.6%	46 627	61.2%	14 028	55.3%	49.8%
Debt impairment	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	140 794	155 794	43 461	30.9%	21 551	15.3%	31 068	19.9%	96 080	61.7%	31 763	74.4%	(2.2%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	244 247	241 230	51 338	21.0%	45 740	18.7%	46 477	19.3%	143 555	59.5%	49 021	49.8%	(5.2%)
Transfers and subsidies	26 600	27 100	5 654	21.3%	600	2.3%	11 466	42.3%	17 720	65.4%	5 152	64.3%	122.5%
Irrecoverable debts written off	-	-	2 070	-	1 355	-	6	-	3 431	-	1 194	-	(99.5%)
Operational Cost and Other Cost	159 126	175 796	31 003	19.5%	42 321	26.6%	37 128	21.1%	110 452	62.8%	35 005	64.2%	6.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**86 812**	**90 736**	**160 111**		**108 963**		**18 728**		**287 802**		**25 569**		
Transfers and subsidies - capital (monetary allocations)	515 280	509 987	98 850	19.2%	188 031	36.5%	191 246	37.5%	478 127	93.8%	100 609	60.9%	90.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**602 092**	**600 723**	**258 961**		**296 993**		**209 974**		**765 928**		**126 178**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**602 092**	**600 723**	**258 961**		**296 993**		**209 974**		**765 928**		**126 178**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**602 092**	**600 723**	**258 961**		**296 993**		**209 974**		**765 928**		**126 178**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**602 092**	**600 723**	**258 961**		**296 993**		**209 974**		**765 928**		**126 178**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Capital Revenue and Expenditure													
Source of Finance	**592 469**	**596 650**	**158 506**	**26.8%**	**150 467**	**25.4%**	**116 541**	**19.5%**	**425 514**	**71.3%**	**74 429**	**55.7%**	**56.6%**
National Government	509 987	510 079	150 157	29.4%	149 354	29.3%	114 669	22.5%	414 180	81.2%	68 678	63.5%	67.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**509 987**	**510 079**	**150 157**	**29.4%**	**149 354**	**29.3%**	**114 669**	**22.5%**	**414 180**	**81.2%**	**68 678**	**63.5%**	**67.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 482	86 571	8 348	10.1%	1 113	1.3%	1 873	2.2%	11 334	13.1%	5 752	21.7%	(67.4%)
Capital Expenditure Functional	**592 469**	**596 650**	**158 506**	**26.8%**	**150 467**	**25.4%**	**116 541**	**19.5%**	**425 514**	**71.3%**	**74 429**	**55.7%**	**56.6%**
Municipal governance and administration	**35 731**	**39 162**	**7 919**	**22.2%**	**1 205**	**3.4%**	**67**	**.2%**	**9 191**	**23.5%**	**5 388**	**28.6%**	**(98.8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	35 731	39 162	7 919	22.2%	1 205	3.4%	67	.2%	9 191	23.5%	5 388	28.6%	(98.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 331**	**7 331**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(522)**	**4.3%**	**(100.0%)**
Community and Social Services	2 325	1 825	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 006	5 506	-	-	-	-	-	-	-	-	(522)	4.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 700**	**4 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(185)**	**7.5%**	**(100.0%)**
Planning and Development	4 700	4 450	-	-	-	-	-	-	-	-	(185)	7.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**543 708**	**545 708**	**150 587**	**27.7%**	**149 262**	**27.5%**	**116 474**	**21.3%**	**416 323**	**76.3%**	**69 748**	**59.8%**	**67.0%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	511 541	518 534	149 026	29.1%	150 823	29.5%	101 869	19.6%	401 718	77.5%	69 748	59.9%	46.1%
Waste Water Management	32 167	27 174	1 561	4.9%	(1 561)	(4.9%)	14 605	53.7%	14 605	53.7%	-	55.2%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2024/25 to Q3 of 2025/26
Cash Flow from Operating Activities													
Receipts	**1 756 907**	**1 797 413**	**746 244**	**42.5%**	**481 890**	**27.4%**	**380 400**	**21.2%**	**1 608 533**	**89.5%**	**323 324**	**86.4%**	**17.7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	38 990	34 603	9 146	23.5%	9 945	25.5%	4 675	13.5%	23 766	68.7%	2 595	53.4%	80.1%
Other revenue	243 924	258 817	53 648	22.0%	36 678	15.0%	31 515	12.2%	121 841	47.1%	22 925	33.7%	37.5%
Transfers and Subsidies - Operational	862 786	868 079	352 215	40.8%	277 376	32.1%	211 123	24.3%	840 714	96.8%	199 262	97.0%	6.0%
Transfers and Subsidies - Capital	515 280	509 987	301 918	58.6%	130 102	25.2%	105 643	20.7%	537 663	105.4%	70 381	105.1%	50.1%
Interest	95 927	125 927	29 316	30.6%	27 788	29.0%	27 444	21.8%	84 549	67.1%	28 161	74.3%	(2.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(885 053)**	**(910 458)**	**(93 110)**	**10.5%**	**(59 261)**	**6.7%**	**(75 509)**	**8.3%**	**(227 879)**	**25.0%**	**(84 190)**	**32.9%**	**(10.3%)**
Suppliers and employees	(858 453)	(883 358)	(93 110)	10.8%	(59 261)	6.9%	(75 509)	8.5%	(227 879)	25.8%	(84 190)	33.8%	(10.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(26 600)	(27 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**871 854**	**886 955**	**653 134**	**74.9%**	**422 628**	**48.5%**	**304 891**	**34.4%**	**1 380 654**	**155.7%**	**239 134**	**143.3%**	**27.5%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(10 271)**	**-**	**(10 271)**	**-**	**(10 048)**	**-**	**(30 590)**	**-**	**(172)**	**-**	**5 757.6%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(10 271)	-	(10 271)	-	(10 048)	-	(30 590)	-	(172)	-	5 757.6%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(592 469)**	**(596 650)**	**(207 652)**	**35.0%**	**(174 005)**	**29.4%**	**(129 832)**	**21.8%**	**(511 489)**	**85.7%**	**(81 835)**	**78.4%**	**58.7%**
Capital assets	(592 469)	(596 650)	(207 652)	35.0%	(174 005)	29.4%	(129 832)	21.8%	(511 489)	85.7%	(81 835)	78.4%	58.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(592 469)**	**(596 650)**	**(217 923)**	**36.8%**	**(184 276)**	**31.1%**	**(139 880)**	**23.4%**	**(542 079)**	**90.9%**	**(82 006)**	**78.5%**	**70.6%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**279 384**	**290 305**	**435 210**	**155.8%**	**238 352**	**85.3%**	**165 011**	**56.8%**	**838 574**	**288.9%**	**157 127**	**279.4%**	**5.0%**
Cash/cash equivalents at the year begin:	1 932 673	1 932 673	950 721	49.2%	1 385 939	71.7%	1 624 291	84.0%	950 721	49.2%	1 979 767	115.9%	(18.0%)
Cash/cash equivalents at the year end:	**2 212 057**	**2 222 978**	**1 385 939**	**62.7%**	**1 624 291**	**73.4%**	**1 789 303**	**80.5%**	**1 789 303**	**80.5%**	**2 136 895**	**154.6%**	**(16.3%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 184	3.0%	2 956	1.7%	3 081	1.8%	164 134	93.6%	175 356	83.4%	(3 056)	(1.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	628	1.9%	601	1.8%	598	1.8%	31 848	94.6%	33 675	16.0%	(621)	(1.8%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 321	100.0%	1 321	.6%	(329)	(24.9%)	-	-
Total By Income Source	**5 812**	**2.8%**	**3 557**	**1.7%**	**3 679**	**1.7%**	**197 303**	**93.8%**	**210 351**	**100.0%**	**(4 006)**	**(1.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 817	9.2%	1 723	4.2%	1 429	3.5%	34 435	83.2%	41 404	19.7%	(26)	(.1%)	-	-
Commercial	1 028	1.7%	803	1.3%	1 012	1.7%	58 406	95.4%	61 248	29.1%	(1 069)	(1.7%)	-	-
Households	967	.9%	1 031	1.0%	1 238	1.1%	104 462	97.0%	107 699	51.2%	(2 911)	(2.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 812**	**2.8%**	**3 557**	**1.7%**	**3 679**	**1.7%**	**197 303**	**93.8%**	**210 351**	**100.0%**	**(4 006)**	**(1.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 891	41.5%	37	.8%	-	-	2 631	57.7%	4 559	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 891**	**41.5%**	**37**	**.8%**	**-**	**-**	**2 631**	**57.7%**	**4 559**	**100.0%**

Contact Details

Municipal Manager	Mr Zamile Sikhundla	039 254 5002
Chief Financial Officer	Mr S Nelani	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR EASTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2026

Part1: Operating Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**54 874 201**	**54 753 484**	**18 941 552**	**34.5%**	**9 226 598**	**16.8%**	**7 941 466**	**14.5%**	**36 109 616**	**65.9%**	**11 036 966**	**78.7%**	**(28.0%)**
Exchange Revenue													
Service charges - Electricity	13 038 944	12 993 872	3 938 277	30.2%	1 618 817	12.4%	1 495 706	11.5%	7 052 800	54.3%	2 416 876	72.9%	(38.1%)
Service charges - Water	6 053 886	5 769 041	1 072 504	17.7%	737 863	12.2%	799 678	13.9%	2 610 045	45.2%	1 154 619	65.9%	(30.7%)
Service charges - Waste Water Management	2 192 562	2 256 808	481 334	22.0%	288 982	13.2%	300 658	13.3%	1 070 974	47.5%	488 914	66.5%	(38.5%)
Service charges - Waste Management	1 502 382	1 519 282	379 248	25.2%	236 384	15.7%	239 694	15.8%	855 327	56.3%	307 256	70.5%	(22.0%)
Sale of Goods and Rendering of Services	420 460	404 140	71 198	16.9%	46 046	11.0%	45 530	11.3%	162 773	40.3%	71 806	54.6%	(36.6%)
Agency services	112 734	111 343	24 671	21.9%	22 124	19.6%	22 378	20.1%	69 172	62.1%	10 619	25.2%	110.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 192 309	2 289 174	612 994	28.0%	374 782	17.1%	398 550	17.4%	1 386 326	60.6%	674 142	96.5%	(40.9%)
Interest earned from Current and Non Current Assets	1 106 848	1 145 869	181 368	16.4%	131 348	11.9%	130 158	11.4%	442 874	38.6%	222 880	58.1%	(41.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 368	2 678	84	3.5%	1 752	74.0%	425	15.9%	2 261	84.4%	(14)	13.1%	(3 220.1%)
Rental from Fixed Assets	150 046	153 607	37 843	25.2%	25 150	16.8%	25 121	16.4%	88 114	57.4%	36 186	73.3%	(30.6%)
Licences or permits	90 708	85 061	19 064	21.0%	10 839	11.9%	13 957	16.4%	43 860	51.6%	14 884	70.6%	(6.2%)
Special rating levies	15 436	15 436	4 789	31.0%	3 024	19.6%	3 035	19.7%	10 848	70.3%	-	-	(100.0%)
Construction Contract Revenue	171 137	347 892	58 760	34.3%	46 499	27.2%	10 944	3.1%	116 203	33.4%	23 739	31.2%	(53.9%)
Development Charges	-	5 000	980	-	824	-	571	11.4%	2 376	47.5%	-	-	(100.0%)
Operational Revenue	643 362	592 815	48 827	7.6%	72 160	11.2%	(2 756)	(.5%)	118 231	19.9%	58 783	33.0%	(104.7%)
Non-Exchange Revenue													
Property rates	7 839 207	8 046 374	5 585 867	71.3%	752 860	9.6%	734 473	9.1%	7 073 199	87.9%	683 639	86.4%	7.4%
Surcharges and Taxes	129 027	124 181	12 167	9.4%	21 705	16.8%	10 975	8.8%	44 847	36.1%	27 729	101.3%	(60.4%)
Fines, penalties and forfeits	240 945	364 811	39 829	16.5%	49 720	20.6%	36 194	9.9%	125 743	34.5%	16 970	35.6%	113.3%
Licences or permits	44 085	42 773	13 791	31.3%	13 039	29.6%	7 275	17.0%	34 105	79.7%	12 076	80.2%	(39.8%)
Transfer and subsidies - Operational	16 773 928	16 204 500	6 001 304	35.8%	4 398 643	26.2%	3 300 547	20.4%	13 700 494	84.5%	4 196 446	94.2%	(21.3%)
Interest Receivables	386 236	420 534	61 729	16.0%	63 827	16.5%	67 778	16.1%	193 334	46.0%	83 475	55.7%	(18.8%)
Fuel Levy	1 660 020	1 660 020	266 014	16.0%	266 014	16.0%	266 014	16.0%	798 042	48.1%	518 088	49.9%	(48.7%)
Operational Revenue	21 605	76 166	22 676	105.0%	19 686	91.1%	19 977	26.2%	62 339	81.8%	16 936	290.1%	18.0%
Gains on Disposal of Fixed and Intangible Assets	23 092	29 680	3 747	16.2%	1 000	4.3%	3 776	12.7%	8 523	28.7%	774	(26.3%)	387.9%
Other Gains	28 163	46 218	2 486	8.8%	23 510	83.5%	10 810	23.4%	36 806	79.6%	142	185.4%	7 514.3%
Discontinued Operations	34 711	46 209	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**55 429 110**	**55 705 145**	**10 735 332**	**19.4%**	**7 950 526**	**14.3%**	**8 382 766**	**15.0%**	**27 068 624**	**48.6%**	**11 442 170**	**63.8%**	**(26.7%)**
Employee related costs	16 478 726	15 973 740	3 348 714	20.3%	2 580 179	15.7%	2 756 171	17.3%	8 685 063	54.4%	3 543 170	69.1%	(22.2%)
Remuneration of councillors	836 916	838 873	175 769	21.0%	160 437	19.2%	176 642	21.1%	512 849	61.1%	186 192	68.2%	(5.1%)
Bulk purchases - electricity	13 410 893	13 327 234	3 178 400	23.7%	1 375 442	10.3%	1 287 759	9.7%	5 841 601	43.8%	2 672 348	76.2%	(51.8%)
Inventory consumed	1 824 814	1 680 243	225 748	12.4%	270 821	14.8%	219 375	13.1%	715 944	42.6%	270 812	47.9%	(19.0%)
Debt impairment	5 296 376	5 154 557	564 732	10.7%	507 594	9.6%	1 005 495	19.5%	2 077 822	40.3%	475 094	27.9%	111.6%
Depreciation, Amortisation and Impairment	4 263 663	4 294 606	748 257	17.5%	731 911	17.2%	984 949	22.9%	2 465 117	57.4%	1 671 412	83.9%	(41.1%)
Interest,Dividends and Rent on Land	248 048	407 820	92 648	37.4%	65 200	26.3%	94 934	23.3%	252 782	62.0%	105 704	87.1%	(10.2%)
Contracted services	6 155 924	6 667 079	966 794	15.7%	1 151 063	18.7%	827 757	12.4%	2 945 613	44.2%	1 069 951	49.2%	(22.6%)
Transfers and subsidies	557 711	686 823	143 965	25.8%	112 988	20.3%	105 552	15.4%	362 505	52.8%	152 412	71.6%	(30.7%)
Irrecoverable debts written off	1 061 591	1 044 516	155 042	14.6%	(37 696)	(3.6%)	37 436	3.6%	154 782	14.8%	352 250	59.2%	(89.4%)
Operational Cost and Other Cost	4 694 137	5 021 619	1 101 214	23.5%	999 167	21.3%	852 608	17.0%	2 952 989	58.8%	909 324	61.1%	(6.2%)
Disposal of Fixed and Intangible Assets	86 709	79 077	810	.9%	1 018	1.2%	1 740	2.2%	3 569	4.5%	8 684	64.0%	(80.0%)
Other Losses	513 601	528 958	33 239	6.5%	32 403	6.3%	32 347	6.1%	97 989	18.5%	24 816	21.4%	30.3%
Surplus/(Deficit)	**(554 908)**	**(951 662)**	**8 206 220**		**1 276 072**		**(441 299)**		**9 040 992**		**(405 204)**		
Transfers and subsidies - capital (monetary allocations)	7 891 398	8 810 411	1 058 236	13.4%	1 717 657	21.8%	1 053 819	12.0%	3 829 712	43.5%	890 150	37.6%	18.4%
Transfers and subsidies - capital (in-kind)	-	39 171	126	-	-	-	1 361	3.5%	1 487	3.8%	8 020	1 639.6%	(83.0%)
Surplus/(Deficit) after capital transfers and contributions	**7 336 489**	**7 897 921**	**9 264 581**		**2 993 729**		**613 880**		**12 872 190**		**492 967**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 336 489**	**7 897 921**	**9 264 581**		**2 993 729**		**613 880**		**12 872 190**		**492 967**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 336 489**	**7 897 921**	**9 264 581**		**2 993 729**		**613 880**		**12 872 190**		**492 967**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	10 332	10 292	16 893	163.5%	16 522	159.9%	185	1.8%	33 600	326.5%	1 148	59.0%	(83.9%)
Surplus/(Deficit) for the year	**7 346 822**	**7 908 213**	**9 281 475**		**3 010 251**		**614 065**		**12 905 791**		**494 115**		
				-		-		-		-		-	-

Part 2: Capital Revenue and Expenditure

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**10 164 898**	**11 134 580**	**1 629 447**	**16.0%**	**2 143 607**	**21.1%**	**1 276 574**	**11.5%**	**5 049 628**	**45.4%**	**1 447 088**	**42.5%**	**(11.8%)**
National Government	7 216 070	8 003 196	1 346 102	18.7%	1 700 731	23.6%	964 456	12.1%	4 011 289	50.1%	1 052 813	44.4%	(8.4%)
Provincial Government	345 788	366 724	(16 259)	(4.7%)	54 687	15.8%	56 243	15.3%	94 671	25.8%	61 045	18.9%	(7.9%)
District Municipality	63 609	63 172	446	.7%	-	-	1 390	2.2%	1 835	2.9%	(392)	.4%	(454.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	44 489	58 629	2 234	5.0%	4 660	10.5%	679	1.2%	7 572	12.9%	9 078	46.1%	(92.5%)
Transfers recognised - capital	**7 669 955**	**8 491 722**	**1 332 522**	**17.4%**	**1 760 078**	**22.9%**	**1 022 768**	**12.0%**	**4 115 367**	**48.5%**	**1 122 545**	**42.0%**	**(8.9%)**
Borrowing	234 623	244 952	1 684	.7%	2 571	1.1%	19 961	8.1%	24 216	9.9%	8 767	36.9%	127.7%
Internally generated funds	2 260 319	2 397 906	295 241	13.1%	380 958	16.9%	233 846	9.8%	910 044	38.0%	315 776	44.6%	(25.9%)
Capital Expenditure Functional	**10 206 585**	**11 185 946**	**1 708 325**	**16.7%**	**2 174 460**	**21.3%**	**1 337 223**	**12.0%**	**5 220 008**	**46.7%**	**1 473 024**	**44.1%**	**(9.2%)**
Municipal governance and administration	**702 598**	**720 020**	**194 669**	**27.7%**	**162 322**	**23.1%**	**101 979**	**14.2%**	**458 970**	**63.7%**	**73 776**	**75.4%**	**38.2%**
Executive and Council	26 692	42 869	3 519	13.2%	1 667	6.2%	7 597	17.7%	12 783	29.8%	3 890	36.9%	95.3%
Finance and administration	672 983	672 945	190 523	28.3%	160 653	23.9%	94 375	14.0%	445 551	66.2%	69 886	77.6%	35.0%
Internal audit	2 923	4 205	626	21.4%	3	.1%	7	.2%	636	15.1%	-	(76.0%)	(100.0%)
Community and Public Safety	**1 021 586**	**1 099 468**	**117 083**	**11.5%**	**136 371**	**13.3%**	**97 877**	**8.9%**	**351 331**	**32.0%**	**100 454**	**33.0%**	**(2.6%)**
Community and Social Services	249 753	271 231	31 376	12.6%	30 131	12.1%	25 155	9.3%	86 662	32.0%	19 365	(9.6%)	29.9%
Sport And Recreation	166 216	199 325	22 439	13.5%	15 418	9.3%	21 575	10.8%	59 432	29.8%	24 813	61.6%	(13.0%)
Public Safety	137 519	149 049	12 602	9.2%	7 513	5.5%	13 799	9.3%	33 914	22.8%	11 179	31.1%	23.4%
Housing	458 134	462 198	49 629	10.8%	80 394	17.5%	36 502	7.9%	166 526	36.0%	44 313	43.9%	(17.6%)
Health	9 964	17 664	1 037	10.4%	2 915	29.3%	845	4.8%	4 797	27.2%	785	27.3%	7.7%
Economic and Environmental Services	**3 814 353**	**4 347 778**	**657 590**	**17.2%**	**961 101**	**25.2%**	**566 847**	**13.0%**	**2 185 537**	**50.3%**	**603 665**	**37.6%**	**(6.1%)**
Planning and Development	1 021 947	959 538	159 299	15.6%	305 551	29.9%	158 641	16.5%	623 490	65.0%	122 732	35.6%	29.3%
Road Transport	2 791 406	3 387 490	498 291	17.9%	655 550	23.5%	408 206	12.1%	1 562 047	46.1%	480 933	38.4%	(15.1%)
Environmental Protection	1 000	750	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 599 902**	**4 964 796**	**737 860**	**16.0%**	**905 785**	**19.7%**	**567 364**	**11.4%**	**2 211 009**	**44.5%**	**690 471**	**47.9%**	**(17.8%)**
Energy sources	724 045	836 094	123 968	17.1%	126 316	17.4%	92 296	11.0%	342 579	41.0%	144 614	40.1%	(36.2%)
Water Management	3 010 089	3 121 042	518 680	17.2%	688 462	22.9%	389 068	12.5%	1 596 210	51.1%	437 428	53.4%	(11.1%)
Waste Water Management	681 818	794 451	89 529	13.1%	73 461	10.8%	61 218	7.7%	224 207	28.2%	85 603	38.7%	(28.5%)
Waste Management	183 951	213 209	5 683	3.1%	17 547	9.5%	24 782	11.6%	48 013	22.5%	22 825	33.6%	8.6%
Other	**68 145**	**53 885**	**1 124**	**1.6%**	**8 880**	**13.0%**	**3 156**	**5.9%**	**13 161**	**24.4%**	**4 657**	**27.3%**	**(32.2%)**

Part 3: Cash Receipts and Payments

R thousands	2025/26										2024/25		Q3 of 2024/25 to Q3 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**51 774 030**	**50 241 371**	**13 622 916**	**26.3%**	**11 120 938**	**21.5%**	**10 729 212**	**21.4%**	**35 473 066**	**70.6%**	**15 230 697**	**76.6%**	**(29.6%)**
Property rates	3 827 533	3 958 317	1 166 142	30.5%	726 118	19.0%	674 268	17.0%	2 566 528	64.8%	1 810 634	47.9%	(62.8%)

Service charges	21 067 000	20 682 756	1 891 360	9.0%	2 054 532	9.8%	1 870 578	9.0%	5 816 470	28.1%	2 087 495	58.3%	(10.4%)
Other revenue	3 902 014	4 464 023	3 300 424	84.6%	3 419 261	87.6%	3 659 448	82.0%	10 379 133	232.5%	2 319 818	134.2%	57.7%
Transfers and Subsidies - Operational	15 684 193	14 250 816	4 694 503	29.9%	3 322 747	21.2%	2 696 892	18.9%	10 714 143	75.2%	7 202 638	88.3%	(62.6%)
Transfers and Subsidies - Capital	6 148 768	5 658 131	2 410 131	39.2%	1 433 344	23.3%	1 668 771	29.5%	5 512 245	97.4%	1 622 736	68.8%	2.8%
Interest	1 144 521	1 227 328	160 355	14.0%	164 936	14.4%	159 255	13.0%	484 547	39.5%	187 376	23.2%	(15.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(44 336 321)**	**(49 539 855)**	**(7 282 569)**	**16.4%**	**(8 769 796)**	**19.8%**	**(7 600 508)**	**15.3%**	**(23 652 872)**	**47.7%**	**(5 633 335)**	**47.9%**	**34.9%**
Suppliers and employees	(43 866 080)	(48 968 221)	(7 233 573)	16.5%	(8 719 219)	19.9%	(7 529 852)	15.4%	(23 482 644)	48.0%	(5 589 930)	48.2%	34.7%
Finance charges	(144 856)	(170 573)	(3 962)	2.7%	(5 157)	3.6%	(3 287)	1.9%	(12 405)	7.3%	(5 288)	8.7%	(37.8%)
Transfers and Subsidies	(325 386)	(401 062)	(45 034)	13.8%	(45 420)	14.0%	(67 369)	16.8%	(157 824)	39.4%	(38 118)	29.5%	76.7%
Net Cash from/(used) Operating Activities	**7 437 708**	**701 517**	**6 340 346**	**85.2%**	**2 351 143**	**31.6%**	**3 128 704**	**446.0%**	**11 820 193**	**1 684.9%**	**9 597 362**	**175.8%**	**(67.4%)**
Cash Flow from Investing Activities													
Receipts	**44 362**	**42 018**	**5 053**	**11.4%**	**(11 711)**	**(26.4%)**	**722**	**1.7%**	**(5 936)**	**(14.1%)**	**140 074**	**(256.4%)**	**(99.5%)**
Proceeds on disposal of PPE	36 362	34 018	13 618	37.5%	183	.5%	10 765	31.6%	24 566	72.2%	4 699	76.1%	129.1%
Decrease (increase) in non-current receivables	8 000	8 000	-	-	96	1.2%	-	-	96	1.2%	135 544	(117.2%)	(100.0%)
Decrease (increase) in non-current investments	-	-	(8 565)	-	(11 989)	-	(10 043)	-	(30 597)	-	(170)	-	5 823.0%
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 151 277)**	**(7 837 748)**	**(1 602 710)**	**19.7%**	**(2 036 938)**	**25.0%**	**(1 208 218)**	**15.4%**	**(4 847 866)**	**61.9%**	**(1 047 935)**	**45.0%**	**15.3%**
Capital assets	(8 151 277)	(7 837 748)	(1 602 710)	19.7%	(2 036 938)	25.0%	(1 208 218)	15.4%	(4 847 866)	61.9%	(1 047 935)	45.0%	15.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(8 106 914)**	**(7 795 730)**	**(1 597 657)**	**19.7%**	**(2 048 649)**	**25.3%**	**(1 207 496)**	**15.5%**	**(4 853 802)**	**62.3%**	**(907 861)**	**42.7%**	**33.0%**
Cash Flow from Financing Activities													
Receipts	**115 730**	**145 725**	**3 694**	**3.2%**	**5 477**	**4.7%**	**(1 719)**	**(1.2%)**	**7 451**	**5.1%**	**(3 459)**	**(6.5%)**	**(50.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	(754)	-	(100.0%)
Borrowing long term/refinancing	100 000	130 445	-	-	-	-	916	.7%	916	.7%	-	(1.0%)	(100.0%)
Increase (decrease) in consumer deposits	15 730	15 281	3 694	23.5%	5 477	34.8%	(2 635)	(17.2%)	6 535	42.8%	(2 705)	(42.1%)	(2.6%)
Payments	**(53 962)**	**(61 815)**	**(27 619)**	**51.2%**	**(9 198)**	**17.0%**	**(22 812)**	**36.9%**	**(59 629)**	**96.5%**	**(25 730)**	**101.6%**	**(11.3%)**
Repayment of borrowing	(53 962)	(61 815)	(27 619)	51.2%	(9 198)	17.0%	(22 812)	36.9%	(59 629)	96.5%	(25 730)	101.6%	(11.3%)
Net Cash from/(used) Financing Activities	**61 768**	**83 910**	**(23 925)**	**(38.7%)**	**(3 722)**	**(6.0%)**	**(24 531)**	**(29.2%)**	**(52 178)**	**(62.2%)**	**(29 188)**	**(71.3%)**	**(16.0%)**
Net Increase/(Decrease) in cash held	**(607 439)**	**(7 010 303)**	**4 718 765**	**(776.8%)**	**298 772**	**(49.2%)**	**1 896 677**	**(27.1%)**	**6 914 213**	**(98.6%)**	**8 660 312**	**589.1%**	**(78.1%)**
Cash/cash equivalents at the year begin:	11 586 999	11 493 292	8 754 099	75.6%	13 753 505	118.7%	14 101 960	122.7%	8 754 099	76.2%	18 126 995	43.9%	(22.2%)
Cash/cash equivalents at the year end:	**10 979 560**	**4 482 989**	**13 753 551**	**125.3%**	**14 069 994**	**128.1%**	**16 227 185**	**362.0%**	**16 227 185**	**362.0%**	**26 978 627**	**194.9%**	**(39.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 133 388	5.1%	720 059	3.3%	576 425	2.6%	19 668 058	89.0%	22 097 930	40.3%	365 352	1.7%	95 881 011	433.9%
Trade and Other Receivables from Exchange Transactions - Electricity	962 717	23.9%	257 981	6.4%	165 512	4.1%	2 639 998	65.6%	4 026 207	7.3%	84 871	2.1%	8 668 059	215.3%
Receivables from Non-exchange Transactions - Property Rates	1 339 849	14.5%	215 279	2.3%	267 456	2.9%	7 409 517	80.3%	9 232 102	16.8%	100 711	1.1%	3 126 453	33.9%
Receivables from Exchange Transactions - Waste Water Management	241 860	5.2%	141 963	3.1%	127 623	2.8%	4 114 676	88.9%	4 626 123	8.4%	128 655	2.8%	15 455 587	334.1%
Receivables from Exchange Transactions - Waste Management	180 988	4.2%	102 476	2.4%	88 794	2.1%	3 921 692	91.3%	4 293 950	7.8%	111 101	2.6%	8 270 939	192.6%
Receivables from Exchange Transactions - Property Rental Debtors	8 190	2.5%	5 124	1.5%	5 508	1.7%	311 853	94.3%	330 675	.6%	(96)	-	691 666	209.2%
Interest on Arrear Debtor Accounts	247 161	2.9%	241 830	2.8%	249 890	2.9%	7 885 107	91.4%	8 623 987	15.7%	38 513	.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	335	1.2%	288	1.0%	280	1.0%	26 636	96.7%	27 539	.1%	12 747	46.3%	-	-
Other	35 552	2.2%	53 880	3.4%	67 009	4.2%	1 433 816	90.2%	1 590 257	2.9%	90 868	5.7%	29 306	1.8%
Total By Income Source	**4 150 040**	**7.6%**	**1 738 880**	**3.2%**	**1 548 497**	**2.8%**	**47 411 352**	**86.4%**	**54 848 769**	**100.0%**	**932 723**	**1.7%**	**132 123 023**	**240.9%**
Debtors Age Analysis By Customer Group														
Organs of State	181 608	7.1%	126 036	4.9%	99 817	3.9%	2 151 748	84.1%	2 559 208	4.7%	6 688	.3%	-	-
Commercial	1 475 100	19.1%	330 854	4.3%	327 370	4.2%	5 576 582	72.3%	7 709 906	14.1%	5 320	.1%	-	-
Households	2 349 904	5.5%	1 234 806	2.9%	1 080 245	2.5%	38 278 385	89.1%	42 943 341	78.3%	920 714	2.1%	132 123 023	307.7%
Other	143 428	8.8%	47 185	2.9%	41 064	2.5%	1 404 637	85.8%	1 636 314	3.0%	-	-	-	-
Total By Customer Group	**4 150 040**	**7.6%**	**1 738 880**	**3.2%**	**1 548 497**	**2.8%**	**47 411 352**	**86.4%**	**54 848 769**	**100.0%**	**932 723**	**1.7%**	**132 123 023**	**240.9%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	374 530	7.2%	80 129	1.5%	101 035	1.9%	4 662 462	89.4%	5 218 156	58.0%
Bulk Water	36 621	9.2%	221	.1%	385	.1%	361 250	90.7%	398 478	4.4%
PAYE deductions	45 146	88.3%	5 992	11.7%	(256)	(.5%)	248	.5%	51 130	.6%
VAT (output less input)	139 127	87.6%	1 546	1.0%	1 236	.8%	16 980	10.7%	158 889	1.8%
Pensions / Retirement deductions	41 276	83.0%	(450)	(.9%)	(450)	(.9%)	9 350	18.8%	49 726	.6%
Loan repayments	12 982	100.0%	-	-	-	-	-	-	12 982	.1%
Trade Creditors	556 328	41.7%	140 149	10.5%	27 827	2.1%	610 029	45.7%	1 334 333	14.8%
Auditor-General	(2 720)	(7.4%)	(1 218)	(3.3%)	1 994	5.4%	38 885	105.3%	36 941	.4%
Other	540 266	31.2%	5 419	.3%	3 105	.2%	1 183 827	68.3%	1 732 616	19.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 743 556**	**19.4%**	**231 787**	**2.6%**	**134 875**	**1.5%**	**6 883 032**	**76.5%**	**8 993 250**	**100.0%**