NORTHERN CAPE: JOE MOROLONG (NC451)
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	**347 475**	**332 507**	**100 009**	**28,8%**	**99 299**	**28,6%**	**81 427**	**24,5%**	**280 735**	**84,4%**	**75 481**	**78,8%**	**7,9%**
Exchange Revenue													
Service charges - Electricity	12 549	17 353	2 200	17,5%	3 849	30,7%	2 318	13,4%	8 366	48,2%	2 106	57,2%	10,1%
Service charges - Water	22 026	21 840	1 682	7,6%	5 421	24,6%	2 509	11,5%	9 612	44,0%	4 997	61,9%	(49,8%)
Service charges - Waste Water Management	3 518	1 369	370	10,5%	370	10,5%	369	26,9%	1 109	81,0%	354	46,8%	4,2%
Service charges - Waste Management	5 688	1 703	610	10,7%	577	10,1%	593	34,8%	1 780	104,6%	834	53,2%	(28,9%)
Sale of Goods and Rendering of Services	176	256	51	29,3%	76	43,2%	13	4,9%	140	54,8%	25	49,6%	(49,5%)
Agency services	30	30	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 796	19 796	3 790	19,1%	3 869	19,5%	3 949	19,9%	11 608	58,6%	3 949	44,2%	-
Interest earned from Current and Non Current Assets	8 176	8 176	567	6,9%	176	2,2%	501	6,1%	1 244	15,2%	865	46,7%	(42,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	162	162	22	13,3%	40	24,4%	32	19,8%	93	57,6%	18	62,7%	78,7%
Licences or permits	151	151	15	10,0%	36	23,7%	8	5,5%	59	39,2%	-	27,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	293	293	18	6,0%	73	25,0%	19	6,5%	110	37,5%	125	73,7%	(84,6%)
Non-Exchange Revenue													
Property rates	51 118	33 692	-	-	9 992	19,5%	9 993	29,7%	19 985	59,3%	13 241	55,2%	(24,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	10	-	-	-	-	3	27,6%	3	27,6%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 022	209 916	83 133	40,4%	67 315	32,7%	53 495	25,5%	203 943	97,2%	48 412	96,9%	10,5%
Interest Receivables	14 477	14 477	7 551	52,2%	7 506	51,8%	7 625	52,7%	22 682	156,7%	556	55,2%	1 272,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 307	3 307	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(22)	(22)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**423 300**	**422 975**	**60 975**	**14,4%**	**79 030**	**18,7%**	**65 428**	**15,5%**	**205 434**	**48,6%**	**59 745**	**39,7%**	**9,5%**
Employee related costs	130 925	128 029	30 217	23,1%	36 393	27,8%	31 241	24,4%	97 852	76,4%	29 068	74,7%	7,5%
Remuneration of councillors	14 010	14 222	3 408	24,3%	3 720	26,6%	4 371	30,7%	11 499	80,9%	3 476	77,4%	25,8%
Bulk purchases - electricity	16 498	16 498	2 022	12,3%	4 658	28,2%	5 131	31,1%	11 811	71,6%	3 587	75,8%	43,0%
Inventory consumed	25 711	25 551	1 428	5,6%	4 533	17,6%	5 505	21,5%	11 466	44,9%	937	20,9%	487,8%
Debt impairment	20 771	12 970	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	107 961	107 961	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	37	81	0	,9%	16	43,7%	92	112,8%	108	133,2%	-	4,1%	(100,0%)
Contracted services	41 573	44 371	12 929	31,1%	11 737	28,2%	10 222	23,0%	34 889	78,6%	13 148	78,1%	(22,3%)
Transfers and subsidies	600	400	-	-	136	22,6%	-	-	136	33,9%	-	-	-
Irrecoverable debts written off	17 828	17 828	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	41 685	49 362	10 971	26,3%	17 837	42,8%	8 866	18,0%	37 674	76,3%	9 529	63,7%	(7,0%)
Disposal of Fixed and Intangible Assets	5 724	5 724	-	-	-	-	-	-	-	-	-	-	-
Other Losses	(22)	(22)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(75 824)**	**(90 469)**	**39 034**		**20 268**		**15 999**		**75 301**		**15 736**		
Transfers and subsidies - capital (monetary allocations)	118 518	118 624	37 015	31,2%	28 644	24,2%	10 279	8,7%	75 939	64,0%	579	9,6%	1 674,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**151 240**		**16 316**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**151 240**		**16 316**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**151 240**		**16 316**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**151 240**		**16 316**		
				-		-		-		-		-	-

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	**160 221**	**158 931**	**23 595**	**14,7%**	**33 829**	**21,1%**	**8 288**	**5,2%**	**65 713**	**41,3%**	**22 146**	**57,9%**	**(62,6%)**
National Government	148 341	148 447	22 014	14,8%	32 591	22,0%	8 138	5,5%	62 743	42,3%	21 447	66,4%	(62,1%)
Provincial Government	-	2 500	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**148 341**	**150 947**	**22 014**	**14,8%**	**32 591**	**22,0%**	**8 138**	**5,4%**	**62 743**	**41,6%**	**21 447**	**66,4%**	**(62,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 880	7 984	1 581	13,3%	1 238	10,4%	151	1,9%	2 970	37,2%	699	10,8%	(78,4%)
Capital Expenditure Functional	**160 221**	**158 931**	**23 595**	**14,7%**	**33 829**	**21,1%**	**8 288**	**5,2%**	**65 713**	**41,3%**	**22 146**	**57,9%**	**(62,6%)**
Municipal governance and administration	**5 950**	**4 200**	**85**	**1,4%**	**1 072**	**18,0%**	**-**	**-**	**1 157**	**27,5%**	**186**	**18,1%**	**(100,0%)**
Executive and Council	100	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 350	4 200	85	1,6%	1 072	20,0%	-	-	1 157	27,5%	186	18,6%	(100,0%)
Internal audit	500	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 782**	**12 815**	**653**	**5,5%**	**-**	**-**	**291**	**2,3%**	**944**	**7,4%**	**1 343**	**31,4%**	**(78,4%)**
Community and Social Services	150	804	653	435,5%	-	-	-	-	653	81,2%	512	13,8%	(100,0%)
Sport And Recreation	11 632	12 011	-	-	-	-	291	2,4%	291	2,4%	831	40,2%	(65,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 402**	**14 179**	**4 437**	**35,8%**	**7 232**	**58,3%**	**-**	**-**	**11 669**	**82,3%**	**6 388**	**78,2%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 102	13 879	4 437	36,7%	7 232	59,8%	-	-	11 669	84,1%	6 388	79,2%	(100,0%)
Environmental Protection	300	300	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**130 087**	**127 737**	**18 420**	**14,2%**	**25 525**	**19,6%**	**7 998**	**6,3%**	**51 943**	**40,7%**	**14 228**	**58,8%**	**(43,8%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	104 378	103 133	12 236	11,7%	22 162	21,2%	7 998	7,8%	42 395	41,1%	11 211	55,9%	(28,7%)
Waste Water Management	25 708	24 603	6 184	24,1%	3 363	13,1%	-	-	9 547	38,8%	3 017	86,7%	(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	**439 905**	**442 051**	**135 014**	**30,7%**	**127 420**	**29,0%**	**99 103**	**22,4%**	**361 537**	**81,8%**	**110 220**	**112,0%**	**(10,1%)**
Property rates	41 305	33 692	6 514	15,8%	8 611	20,8%	2 511	7,5%	17 636	52,3%	9 268	33,9%	(72,9%)

Service charges	43 613	42 265	8 042	18,4%	7 966	18,3%	10 744	25,4%	26 752	63,3%	6 761	29,3%	58,9%
Other revenue	(12 002)	(7 088)	10 290	(85,7%)	7 503	(62,5%)	6 440	(90,8%)	24 232	(341,9%)	1 029	119,2%	525,9%
Transfers and Subsidies - Operational	206 022	209 916	89 283	43,3%	88 164	42,8%	66 108	31,5%	243 556	116,0%	83 786	253,4%	(21,1%)
Transfers and Subsidies - Capital	118 518	118 624	20 317	17,1%	15 000	12,7%	12 800	10,8%	48 117	40,6%	8 750	(34,4%)	46,3%
Interest	42 449	44 643	567	1,3%	176	,4%	501	1,1%	1 244	2,8%	626	3,7%	(20,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(281 998)**	**(287 678)**	**(114 656)**	**40,7%**	**(122 342)**	**43,4%**	**(110 212)**	**38,3%**	**(347 209)**	**120,7%**	**(134 302)**	**143,4%**	**(17,9%)**
Suppliers and employees	(281 960)	(287 596)	(114 656)	40,7%	(122 342)	43,4%	(110 212)	38,3%	(347 209)	120,7%	(134 302)	143,4%	(17,9%)
Finance charges	(37)	(81)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**157 907**	**154 373**	**20 358**	**12,9%**	**5 078**	**3,2%**	**(11 109)**	**(7,2%)**	**14 327**	**9,3%**	**(24 082)**	**23,4%**	**(53,9%)**
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	**(144 995)**	**(130 516)**	**(49 067)**	**33,8%**	**(37 469)**	**25,8%**	**(13 264)**	**10,2%**	**(99 800)**	**76,5%**	**(635)**	**,8%**	**1 988,3%**
Capital assets	(144 995)	(130 516)	(49 067)	33,8%	(37 469)	25,8%	(13 264)	10,2%	(99 800)	76,5%	(635)	,8%	1 988,3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 995)**	**(130 516)**	**(49 067)**	**33,8%**	**(37 469)**	**25,8%**	**(13 264)**	**10,2%**	**(99 800)**	**76,5%**	**(635)**	**,8%**	**1 988,3%**
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	**12 912**	**23 857**	**(28 709)**	**(222,3%)**	**(32 391)**	**(250,9%)**	**(24 373)**	**(102,2%)**	**(85 473)**	**(358,3%)**	**(24 718)**	**(80,2%)**	**(1,4%)**
Cash/cash equivalents at the year begin:	6 212	4 375	-	-	(24 334)	(391,7%)	(56 724)	(1 296,5%)	-	-	67 901	-	(183,5%)
Cash/cash equivalents at the year end:	**19 124**	**28 232**	**(24 334)**	**(127,2%)**	**(56 724)**	**(296,6%)**	**(81 098)**	**(287,3%)**	**(81 098)**	**(287,3%)**	**43 183**	**(730,2%)**	**(287,8%)**

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	6 247	4,4%	2 789	2,0%	2 511	1,8%	130 941	91,9%	142 489	25,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 800	10,7%	460	2,7%	311	1,9%	14 179	84,7%	16 750	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 260	3,2%	5 557	1,6%	5 517	1,5%	334 610	93,7%	356 943	64,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	477	3,1%	235	1,5%	235	1,5%	14 655	93,9%	15 602	2,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	717	3,5%	337	1,6%	336	1,6%	19 343	93,3%	20 732	3,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	4,3%	8	2,1%	8	2,1%	338	91,4%	370	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	1,7%	4	,8%	4	,8%	529	96,8%	546	,1%	-	-	-	-
Total By Income Source	**20 526**	**3,7%**	**9 389**	**1,7%**	**8 922**	**1,6%**	**514 595**	**93,0%**	**553 432**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 704	3,3%	2 327	1,6%	2 306	1,6%	133 143	93,4%	142 481	25,7%	-	-	-	-
Commercial	8 229	4,0%	3 274	1,6%	3 165	1,5%	191 914	92,9%	206 582	37,3%	-	-	-	-
Households	7 579	3,7%	3 782	1,9%	3 446	1,7%	189 364	92,7%	204 171	36,9%	-	-	-	-
Other	14	7,0%	6	2,9%	5	2,4%	174	87,7%	198	-	-	-	-	-
Total By Customer Group	**20 526**	**3,7%**	**9 389**	**1,7%**	**8 922**	**1,6%**	**514 595**	**93,0%**	**553 432**	**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	-	-	1 681	54,6%	1 398	45,4%	-	-	3 080	14,6%
Bulk Water	-	-	1 615	76,0%	-	-	509	24,0%	2 124	10,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 654	100,0%	-	-	-	-	-	-	1 654	7,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 519	34,8%	1 582	36,3%	157	3,6%	1 106	25,3%	4 364	20,7%
Auditor-General	-	-	739	16,0%	816	17,7%	3 050	66,2%	4 605	21,8%
Other	768	18,7%	431	10,5%	402	9,8%	2 497	60,9%	4 100	19,4%
Medical Aid deductions	1 167	100,0%	-	-	-	-	-	-	1 167	5,5%
Total	**5 109**	**24,2%**	**6 049**	**28,7%**	**2 774**	**13,1%**	**7 162**	**34,0%**	**21 094**	**100,0%**

Contact Details

Municipal Manager	Mrs Boipelo Dorcas Motlhaping	053 773 9300
Chief Financial Officer	Mr Ofhani Ramukhuvhathi	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**721 760**	**750 469**	**212 193**	**29,4%**	**194 049**	**26,9%**	**175 548**	**23,4%**	**581 790**	**77,5%**	**134 104**	**78,0%**	**30,9%**
Exchange Revenue													
Service charges - Electricity	189 722	209 472	52 805	27,8%	49 766	26,2%	53 916	25,7%	156 487	74,7%	36 899	70,4%	46,1%
Service charges - Water	50 020	50 020	10 747	21,5%	9 695	19,4%	10 833	21,7%	31 274	62,5%	9 237	66,5%	17,3%
Service charges - Waste Water Management	33 720	33 720	7 555	22,4%	7 296	21,6%	7 898	23,4%	22 749	67,5%	5 994	64,0%	31,8%
Service charges - Waste Management	19 450	19 450	4 778	24,6%	4 758	24,5%	4 808	24,7%	14 345	73,8%	3 049	66,5%	57,7%
Sale of Goods and Rendering of Services	2 918	3 917	817	28,0%	1 044	35,8%	555	14,2%	2 416	61,7%	329	51,1%	68,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 343	8 048	1 856	42,7%	2 031	46,8%	2 082	25,9%	5 968	74,2%	1 400	73,7%	48,7%
Interest earned from Current and Non Current Assets	11 528	9 500	1 537	13,3%	1 065	9,2%	1 139	12,0%	3 741	39,4%	690	56,5%	65,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 852	3 362	681	36,8%	986	53,2%	768	22,8%	2 435	72,4%	86	21,7%	795,3%
Licences or permits	4 346	4 511	849	19,5%	976	22,5%	1 237	27,4%	3 062	67,9%	665	51,8%	86,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	940	940	-	-	-	-	21	2,2%	21	2,2%	-	-	(100,0%)
Operational Revenue	49 427	50 217	4 320	8,7%	3 511	7,1%	2 863	5,7%	10 694	21,3%	1 200	48,1%	138,6%
Non-Exchange Revenue													
Property rates	66 037	67 259	16 856	25,5%	16 714	25,3%	16 563	24,6%	50 133	74,5%	10 416	66,0%	59,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 408	10 252	591	6,3%	610	6,5%	700	6,8%	1 901	18,5%	671	17,3%	4,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	273 460	274 081	107 131	39,2%	94 151	34,4%	70 646	25,8%	271 928	99,2%	62 607	98,6%	12,8%
Interest Receivables	4 588	5 718	1 395	30,4%	1 448	31,6%	1 517	26,5%	4 360	76,2%	861	57,7%	76,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	276	-	-	-	-	-	276	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**724 214**	**736 293**	**186 388**	**25,7%**	**199 709**	**27,6%**	**195 567**	**26,6%**	**581 664**	**79,0%**	**112 868**	**67,4%**	**73,3%**
Employee related costs	277 066	277 574	76 521	27,6%	74 709	27,0%	74 430	26,8%	225 660	81,3%	34 260	68,8%	117,2%
Remuneration of councillors	16 285	15 568	3 588	22,0%	3 670	22,5%	3 619	23,2%	10 877	69,9%	2 671	63,1%	35,5%
Bulk purchases - electricity	154 053	169 053	45 219	29,4%	43 340	28,1%	45 185	26,7%	133 743	79,1%	24 760	67,6%	82,5%
Inventory consumed	32 282	27 584	5 055	15,7%	3 419	10,6%	5 490	19,9%	13 965	50,6%	3 767	59,5%	45,7%
Debt impairment	13 500	13 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	70 000	70 000	21 053	30,1%	23 621	33,7%	22 945	32,8%	67 619	96,6%	14 719	83,9%	55,9%
Interest,Dividends and Rent on Land	346	331	8	2,4%	163	47,1%	564	170,1%	735	221,8%	25	14,2%	2 193,4%
Contracted services	91 235	101 690	20 331	22,3%	30 451	33,4%	27 432	27,0%	78 214	76,9%	16 186	63,1%	69,5%
Transfers and subsidies	60	55	15	25,6%	12	20,0%	9	17,2%	37	66,9%	8	41,4%	18,0%
Irrecoverable debts written off	738	738	1 803	244,3%	465	63,0%	384	52,1%	2 653	359,4%	3 794	562,6%	(89,9%)
Operational Cost and Other Cost	68 650	60 200	12 556	18,3%	19 814	28,9%	15 509	25,8%	47 878	79,5%	12 678	66,3%	22,3%
Disposal of Fixed and Intangible Assets	-	-	-	-	45	-	-	-	45	-	-	-	-
Other Losses	-	-	238	-	-	-	-	-	238	-	-	-	-
Surplus/(Deficit)	**(2 455)**	**14 175**	**25 805**		**(5 660)**		**(20 019)**		**126**		**21 236**		
Transfers and subsidies - capital (monetary allocations)	125 587	132 215	43 773	34,9%	57 424	45,7%	25 884	19,6%	127 081	96,1%	21 480	54,6%	20,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	7,6%	-
Surplus/(Deficit) after capital transfers and contributions	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**127 207**		**42 716**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**127 207**		**42 716**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**127 207**		**42 716**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**127 207**		**42 716**		
				-		-		-		-		-	-

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	**134 587**	**126 301**	**38 242**	**28,4%**	**52 802**	**39,2%**	**26 463**	**21,0%**	**117 507**	**93,0%**	**15 512**	**48,1%**	**70,6%**
National Government	125 587	108 522	35 833	28,5%	46 782	37,3%	22 734	20,9%	105 349	97,1%	12 679	51,2%	79,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	5 618	1 199	-	3 686	-	-	-	4 885	87,0%	1 279	28,8%	(100,0%)
Transfers recognised - capital	**125 587**	**114 140**	**37 033**	**29,5%**	**50 467**	**40,2%**	**22 734**	**19,9%**	**110 234**	**96,6%**	**13 959**	**48,3%**	**62,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 000	12 161	1 209	13,4%	2 335	25,9%	3 730	30,7%	7 274	59,8%	1 553	44,5%	140,1%
Capital Expenditure Functional	**134 587**	**126 301**	**38 242**	**28,4%**	**52 802**	**39,2%**	**26 463**	**21,0%**	**117 507**	**93,0%**	**15 512**	**48,1%**	**70,6%**
Municipal governance and administration	**1 450**	**974**	**451**	**31,1%**	**36**	**2,5%**	**28**	**2,9%**	**516**	**53,0%**	**242**	**28,1%**	**(88,3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 450	974	451	31,1%	36	2,5%	28	2,9%	516	53,0%	242	28,1%	(88,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 371**	**12 558**	**1 846**	**16,2%**	**4 772**	**42,0%**	**2 482**	**19,8%**	**9 100**	**72,5%**	**689**	**31,4%**	**260,1%**
Community and Social Services	7 371	8 558	1 846	25,0%	2 873	39,0%	102	1,2%	4 821	56,3%	689	30,4%	(85,2%)
Sport And Recreation	4 000	4 000	-	-	1 899	47,5%	2 381	59,5%	4 280	107,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 646**	**49 289**	**14 556**	**31,2%**	**23 010**	**49,3%**	**5 140**	**10,4%**	**42 706**	**86,6%**	**3 138**	**45,7%**	**63,8%**
Planning and Development	50	3 153	106	211,6%	-	-	-	-	106	3,4%	-	77,5%	-
Road Transport	46 596	46 136	14 450	31,0%	23 010	49,4%	5 140	11,1%	42 600	92,3%	3 138	44,5%	63,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**75 120**	**63 481**	**21 389**	**28,5%**	**24 984**	**33,3%**	**18 812**	**29,6%**	**65 185**	**102,7%**	**11 442**	**52,3%**	**64,4%**
Energy sources	20 000	17 443	2 442	12,2%	7 093	35,5%	6 751	38,7%	16 286	93,4%	9 416	61,3%	(28,3%)
Water Management	55 120	46 037	18 947	34,4%	17 891	32,5%	12 061	26,2%	48 899	106,2%	2 026	38,9%	495,4%
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	**848 537**	**854 294**	**303 107**	**35,7%**	**263 647**	**31,1%**	**249 619**	**29,2%**	**816 373**	**95,6%**	**147 589**	**79,4%**	**69,1%**
Property rates	70 743	63 896	13 303	18,8%	13 293	18,8%	13 314	20,8%	39 909	62,5%	8 063	60,5%	65,1%

Service charges	280 913	297 029	80 677	28,7%	75 476	26,9%	81 176	27,3%	237 330	79,9%	50 212	76,3%	61,7%
Other revenue	85 058	71 769	36 274	42,6%	24 414	28,7%	31 514	43,9%	92 201	128,5%	15 287	90,1%	106,1%
Transfers and Subsidies - Operational	273 460	273 801	107 647	39,4%	85 334	31,2%	64 155	23,4%	257 136	93,9%	62 132	98,9%	3,3%
Transfers and Subsidies - Capital	125 587	132 215	63 942	50,9%	63 755	50,8%	57 845	43,8%	185 543	140,3%	11 571	63,7%	399,9%
Interest	12 775	15 583	1 264	9,9%	1 375	10,8%	1 616	10,4%	4 254	27,3%	323	18,6%	400,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(663 432)**	**(675 511)**	**(200 945)**	**30,3%**	**(189 103)**	**28,5%**	**(177 996)**	**26,3%**	**(568 044)**	**84,1%**	**(177 477)**	**77,3%**	**,3%**
Suppliers and employees	(663 016)	(675 114)	(200 938)	30,3%	(189 046)	28,5%	(177 991)	26,4%	(567 975)	84,1%	(177 471)	77,4%	,3%
Finance charges	(356)	(341)	(7)	2,0%	(57)	16,0%	(5)	1,5%	(69)	20,3%	(6)	12,3%	(10,3%)
Transfers and Subsidies	(60)	(55)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**185 105**	**178 783**	**102 162**	**55,2%**	**74 543**	**40,3%**	**71 623**	**40,1%**	**248 329**	**138,9%**	**(29 888)**	**85,3%**	**(339,6%)**
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	**(134 546)**	**(126 261)**	**(44 592)**	**33,1%**	**(58 838)**	**43,7%**	**(30 978)**	**24,5%**	**(134 408)**	**106,5%**	**(19 750)**	**56,6%**	**56,9%**
Capital assets	(134 546)	(126 261)	(44 592)	33,1%	(58 838)	43,7%	(30 978)	24,5%	(134 408)	106,5%	(19 750)	56,6%	56,9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(134 546)**	**(126 261)**	**(44 592)**	**33,1%**	**(58 838)**	**43,7%**	**(30 978)**	**24,5%**	**(134 408)**	**106,5%**	**(19 750)**	**56,6%**	**56,9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(633)**	**-**	**-**	**-**	**(633)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	(633)	-	-	-	(633)	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(633)**	**-**	**-**	**-**	**(633)**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**50 559**	**52 522**	**57 571**	**113,9%**	**15 072**	**29,8%**	**40 645**	**77,4%**	**113 288**	**215,7%**	**(49 638)**	**282,4%**	**(181,9%)**
Cash/cash equivalents at the year begin:	36 946	7 336	7 721	20,9%	65 292	176,7%	79 978	1 090,2%	7 721	105,2%	173 153	100,0%	(53,8%)
Cash/cash equivalents at the year end:	**87 505**	**59 858**	**65 292**	**74,6%**	**79 978**	**91,4%**	**120 623**	**201,5%**	**120 623**	**201,5%**	**123 515**	**182,7%**	**(2,3%)**

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	3 823	15,0%	2 284	8,9%	2 011	7,9%	17 423	68,2%	25 541	11,2%	(886)	(3,5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 183	36,8%	3 229	10,6%	2 706	8,9%	13 255	43,6%	30 373	13,3%	(108)	(,4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 675	7,1%	2 424	3,7%	2 086	3,2%	56 742	86,1%	65 926	28,9%	(819)	(1,2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 916	7,9%	2 014	5,5%	1 835	5,0%	30 153	81,7%	36 919	16,2%	(885)	(2,4%)	-	-
Receivables from Exchange Transactions - Waste Management	1 574	7,9%	930	4,7%	775	3,9%	16 619	83,5%	19 897	8,7%	(469)	(2,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 212	3,7%	1 163	3,5%	1 125	3,4%	29 361	89,4%	32 860	14,4%	(719)	(2,2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	431	2,6%	273	1,6%	340	2,1%	15 492	93,7%	16 536	7,3%	(228)	(1,4%)	-	-
Total By Income Source	**25 813**	**11,3%**	**12 317**	**5,4%**	**10 877**	**4,8%**	**179 045**	**78,5%**	**228 052**	**100,0%**	**(4 114)**	**(1,8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 917	4,9%	2 408	4,1%	2 386	4,0%	51 259	86,9%	58 969	25,9%	-	-	-	-
Commercial	15 110	23,2%	4 789	7,3%	3 918	6,0%	41 400	63,5%	65 217	28,6%	(98)	(,1%)	-	-
Households	7 786	7,5%	5 121	4,9%	4 574	4,4%	86 386	83,2%	103 866	45,5%	(4 016)	(3,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**25 813**	**11,3%**	**12 317**	**5,4%**	**10 877**	**4,8%**	**179 045**	**78,5%**	**228 052**	**100,0%**	**(4 114)**	**(1,8%)**	**-**	**-**

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	-	-	-	-	-	-	24 897	100,0%	24 897	624,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	258	(1,2%)	13	(,1%)	257	(1,2%)	(21 438)	102,5%	(20 910)	(524,5%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**258**	**6,5%**	**13**	**,3%**	**257**	**6,4%**	**3 459**	**86,8%**	**3 986**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**814 694**	**848 074**	**171 796**	**21,1%**	**192 100**	**23,6%**	**123 975**	**14,6%**	**487 871**	**57,5%**	**194 523**	**70,0%**	**(36,3%)**
Exchange Revenue													
Service charges - Electricity	266 125	273 139	38 642	14,5%	82 786	31,1%	28 422	10,4%	149 851	54,9%	63 525	73,9%	(55,3%)
Service charges - Water	70 329	70 329	7 399	10,5%	14 661	20,8%	7 067	10,0%	29 126	41,4%	10 458	63,8%	(32,4%)
Service charges - Waste Water Management	52 201	58 153	13 110	25,1%	13 004	24,9%	8 906	15,3%	35 021	60,2%	11 897	70,1%	(25,1%)
Service charges - Waste Management	49 336	52 184	11 943	24,2%	12 310	25,0%	8 130	15,6%	32 384	62,1%	11 933	74,2%	(31,9%)
Sale of Goods and Rendering of Services	9 820	9 820	48	,5%	41	,4%	212	2,2%	302	3,1%	1 724	54,2%	(87,7%)
Agency services	479	494	141	29,4%	77	16,1%	98	19,9%	316	64,0%	74	65,8%	32,1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 925	52 171	16 140	43,7%	15 298	41,4%	10 800	20,7%	42 238	81,0%	9 378	75,2%	15,2%
Interest earned from Current and Non Current Assets	527	527	113	21,4%	107	20,3%	21	4,1%	241	45,7%	92	67,9%	(76,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 112	4 417	1 090	51,6%	1 277	60,5%	784	17,7%	3 150	71,3%	507	74,0%	54,5%
Licences or permits	60	60	-	-	-	-	-	-	-	-	4	32,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 379	21 379	42	,2%	2 122	9,9%	102	,5%	2 266	10,6%	92	1,3%	10,6%
Non-Exchange Revenue													
Property rates	189 924	189 924	46 531	24,5%	44 432	23,4%	30 210	15,9%	121 172	63,8%	39 253	68,4%	(23,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	961	961	43	4,5%	0	-	-	-	43	4,5%	418	87,6%	(100,0%)
Licences or permits	1 541	1 541	348	22,6%	281	18,2%	218	14,1%	846	54,9%	373	74,6%	(41,6%)
Transfer and subsidies - Operational	76 741	76 741	32 131	41,9%	1 582	2,1%	26 257	34,2%	59 970	78,1%	39 034	95,0%	(32,7%)
Interest Receivables	21 393	21 393	-	-	-	-	-	-	-	-	5 639	75,7%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	488	488	4 076	834,7%	4 122	844,0%	2 748	562,6%	10 945	2 241,3%	121	75,1%	2 176,0%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	14 351	14 351	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**808 337**	**846 135**	**152 353**	**18,8%**	**221 868**	**27,4%**	**120 081**	**14,2%**	**494 302**	**58,4%**	**214 453**	**68,5%**	**(44,0%)**
Employee related costs	264 049	267 275	63 075	23,9%	54 109	20,5%	84 900	31,8%	202 085	75,6%	59 585	70,2%	42,5%
Remuneration of councillors	6 848	6 848	1 709	25,0%	1 139	16,6%	2 279	33,3%	5 127	74,9%	1 709	74,1%	33,3%
Bulk purchases - electricity	191 095	191 095	27 192	14,2%	64 601	33,8%	-	-	91 793	48,0%	55 886	69,0%	(100,0%)
Inventory consumed	19 385	28 975	5 901	30,4%	4 606	23,8%	2 891	10,0%	13 398	46,2%	4 199	63,6%	(31,1%)
Debt impairment	48 572	17 072	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	54 423	50 427	13 205	24,3%	13 205	24,3%	8 803	17,5%	35 213	69,8%	14 241	75,9%	(38,2%)
Interest,Dividends and Rent on Land	27 859	33 905	2 669	9,6%	18 325	65,8%	(1 854)	(5,5%)	19 140	56,5%	13 636	78,6%	(113,6%)
Contracted services	85 154	137 428	26 046	30,6%	32 095	37,7%	10 237	7,4%	68 378	49,8%	22 843	64,7%	(55,2%)
Transfers and subsidies	24	24	-	-	-	-	-	-	-	-	35	33,7%	(100,0%)
Irrecoverable debts written off	21 723	10 038	10	-	1 099	5,1%	215	2,1%	1 324	13,2%	16 237	79,0%	(98,7%)
Operational Cost and Other Cost	88 532	102 376	12 547	14,2%	32 689	36,9%	12 609	12,3%	57 844	56,5%	26 083	75,6%	(51,7%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	671	671	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 357**	**1 939**	**19 443**		**(29 769)**		**3 894**		**(6 432)**		**(19 930)**		
Transfers and subsidies - capital (monetary allocations)	23 991	23 991	16 708	69,6%	4 029	16,8%	2 549	10,6%	23 286	97,1%	11 874	35,8%	(78,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**16 854**		**(8 056)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**16 854**		**(8 056)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**16 854**		**(8 056)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**16 854**		**(8 056)**		
				-		-		-		-		-	-

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	**76 482**	**107 341**	**17 790**	**23,3%**	**13 352**	**17,5%**	**7 810**	**7,3%**	**38 952**	**36,3%**	**12 889**	**37,4%**	**(39,4%)**
National Government	23 991	23 991	14 622	60,9%	3 504	14,6%	2 216	9,2%	20 342	84,8%	10 438	40,2%	(78,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 991**	**23 991**	**14 622**	**60,9%**	**3 504**	**14,6%**	**2 216**	**9,2%**	**20 342**	**84,8%**	**10 438**	**39,8%**	**(78,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 491	83 350	3 168	6,0%	9 848	18,8%	5 594	6,7%	18 610	22,3%	2 450	35,1%	128,3%
Capital Expenditure Functional	**76 482**	**107 341**	**17 790**	**23,3%**	**13 352**	**17,5%**	**7 810**	**7,3%**	**38 952**	**36,3%**	**12 889**	**37,4%**	**(39,4%)**
Municipal governance and administration	**30 524**	**32 023**	**3 241**	**10,6%**	**6 971**	**22,8%**	**82**	**,3%**	**10 294**	**32,1%**	**-**	**61,7%**	**(100,0%)**
Executive and Council	5 576	8 076	44	,8%	3 465	62,1%	82	1,0%	3 590	44,5%	-	-	(100,0%)
Finance and administration	24 948	23 947	3 197	12,8%	3 506	14,1%	-	-	6 704	28,0%	-	61,7%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 458**	**8 458**	**5 387**	**63,7%**	**933**	**11,0%**	**-**	**-**	**6 321**	**74,7%**	**2 470**	**22,4%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 458	8 458	5 387	63,7%	933	11,0%	-	-	6 321	74,7%	2 470	23,2%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**37 500**	**66 860**	**9 161**	**24,4%**	**5 448**	**14,5%**	**7 728**	**11,6%**	**22 337**	**33,4%**	**10 419**	**35,4%**	**(25,8%)**
Energy sources	14 853	13 853	(158)	(1,1%)	1 710	11,5%	1 764	12,7%	3 316	23,9%	2 170	26,2%	(18,7%)
Water Management	17 474	33 822	4 323	24,7%	3 364	19,2%	5 964	17,6%	13 651	40,4%	2 212	36,9%	169,7%
Waste Water Management	5 173	19 185	4 997	96,6%	374	7,2%	-	-	5 371	28,0%	6 038	39,3%	(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	**874 732**	**908 126**	**210 524**	**24,1%**	**159 767**	**18,3%**	**128 901**	**14,2%**	**499 191**	**55,0%**	**227 465**	**90,3%**	**(43,3%)**
Property rates	177 977	177 977	20 804	11,7%	32 709	18,4%	23 795	13,4%	77 308	43,4%	22 697	36,9%	4,8%

Service charges	471 123	486 937	25 003	5,3%	110 460	23,4%	46 207	9,5%	181 670	37,3%	68 693	47,2%	(32,7%)
Other revenue	70 593	72 927	114 164	161,7%	12 077	17,1%	34 691	47,6%	160 932	220,7%	134 278	1 278,9%	(74,2%)
Transfers and Subsidies - Operational	76 717	76 717	31 902	41,6%	587	,8%	23 647	30,8%	56 136	73,2%	17	-	138 907,3%
Transfers and Subsidies - Capital	23 991	23 991	18 492	77,1%	3 118	13,0%	-	-	21 610	90,1%	-	-	-
Interest	54 331	69 577	158	,3%	815	1,5%	562	,8%	1 535	2,2%	1 780	8,7%	(68,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(735 219)**	**(819 998)**	**(163 944)**	**22,3%**	**(185 003)**	**25,2%**	**(134 906)**	**16,5%**	**(483 854)**	**59,0%**	**(19 655)**	**7,4%**	**586,4%**
Suppliers and employees	(707 335)	(792 114)	(163 944)	23,2%	(185 003)	26,2%	(132 966)	16,8%	(481 913)	60,8%	(19 655)	7,5%	576,5%
Finance charges	(27 859)	(27 859)	-	-	-	-	(1 941)	7,0%	(1 941)	7,0%	-	-	(100,0%)
Transfers and Subsidies	(24)	(24)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**139 513**	**88 128**	**46 579**	**33,4%**	**(25 237)**	**(18,1%)**	**(6 005)**	**(6,8%)**	**15 337**	**17,4%**	**207 810**	**634,5%**	**(102,9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**285**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	285	-	(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	**(66 287)**	**(97 147)**	**(17 099)**	**25,8%**	**(17 890)**	**27,0%**	**(10 264)**	**10,6%**	**(45 254)**	**46,6%**	**(18 961)**	**47,5%**	**(45,9%)**
Capital assets	(66 287)	(97 147)	(17 099)	25,8%	(17 890)	27,0%	(10 264)	10,6%	(45 254)	46,6%	(18 961)	47,5%	(45,9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(66 287)**	**(97 147)**	**(17 099)**	**25,8%**	**(17 890)**	**27,0%**	**(10 264)**	**10,6%**	**(45 254)**	**46,6%**	**(18 677)**	**46,9%**	**(45,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**292**	**-**	**316**	**-**	**292**	**-**	**900**	**-**	**250**	**-**	**16,9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	292	-	316	-	292	-	900	-	250	-	16,9%
Payments	**(1 924)**	**(1 924)**	**-**	**-**	**-**	**-**	**(3 769)**	**195,8%**	**(3 769)**	**195,8%**	**-**	**-**	**(100,0%)**
Repayment of borrowing	(1 924)	(1 924)	-	-	-	-	(3 769)	195,8%	(3 769)	195,8%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**(1 924)**	**(1 924)**	**292**	**(15,2%)**	**316**	**(16,4%)**	**(3 476)**	**180,6%**	**(2 868)**	**149,0%**	**250**	**-**	**(1 489,9%)**
Net Increase/(Decrease) in cash held	**71 301**	**(10 943)**	**29 772**	**41,8%**	**(42 811)**	**(60,0%)**	**(19 746)**	**180,4%**	**(32 785)**	**299,6%**	**189 383**	**5 816,3%**	**(110,4%)**
Cash/cash equivalents at the year begin:	13 191	13 191	-	-	29 772	225,7%	(13 038)	(98,8%)	-	-	415 150	100,0%	(103,1%)
Cash/cash equivalents at the year end:	**84 492**	**2 248**	**29 772**	**35,2%**	**(13 038)**	**(15,4%)**	**(32 785)**	**(1 458,7%)**	**(32 785)**	**(1 458,7%)**	**604 533**	**2 471,7%**	**(105,4%)**

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	3 357	4,3%	2 181	2,8%	2 131	2,7%	70 766	90,2%	78 435	10,1%	2 188	2,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 450	7,6%	7 298	4,5%	6 744	4,1%	137 413	83,8%	163 904	21,0%	9 108	5,6%	-	-
Receivables from Non-exchange Transactions - Property Rates	15 061	10,6%	7 288	5,1%	4 396	3,1%	115 523	81,2%	142 267	18,3%	(395)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 648	6,7%	3 173	4,6%	2 477	3,6%	59 190	85,2%	69 489	8,9%	2 091	3,0%	-	-
Receivables from Exchange Transactions - Waste Management	4 240	4,6%	2 632	2,8%	2 429	2,6%	83 272	90,0%	92 572	11,9%	2 137	2,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 974	2,7%	5 937	2,6%	5 846	2,6%	206 957	92,1%	224 714	28,8%	(209)	(,1%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	428	5,4%	152	1,9%	192	2,4%	7 088	90,2%	7 859	1,0%	2 588	32,9%	-	-
Total By Income Source	**46 156**	**5,9%**	**28 660**	**3,7%**	**24 215**	**3,1%**	**680 209**	**87,3%**	**779 240**	**100,0%**	**17 508**	**2,2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 828	9,9%	2 823	9,9%	3 186	11,2%	19 714	69,0%	28 552	3,7%	1 451	5,1%	-	-
Commercial	22 890	8,5%	11 271	4,2%	7 367	2,7%	228 188	84,6%	269 716	34,6%	12 936	4,8%	-	-
Households	20 439	4,2%	14 566	3,0%	13 661	2,8%	432 306	89,9%	480 973	61,7%	3 121	,6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**46 156**	**5,9%**	**28 660**	**3,7%**	**24 215**	**3,1%**	**680 209**	**87,3%**	**779 240**	**100,0%**	**17 508**	**2,2%**	**-**	**-**

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	-	-	78 275	25,1%	22	-	234 006	74,9%	312 303	44,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	154	-	-	-	230	,1%	390 939	99,9%	391 324	55,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**154**	**-**	**78 275**	**11,1%**	**252**	**-**	**624 945**	**88,8%**	**703 627**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
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	**127 355**	**131 801**	**49 558**	**38,9%**	**40 962**	**32,2%**	**31 791**	**24,1%**	**122 312**	**92,8%**	**30 872**	**93,2%**	**3,0%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 012	4 012	143	3,6%	970	24,2%	716	17,9%	1 829	45,6%	571	76,1%	25,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	830	176	63	7,5%	83	10,0%	86	48,7%	231	131,5%	113	43,4%	(24,0%)
Interest earned from Current and Non Current Assets	1 922	1 984	348	18,1%	347	18,1%	335	16,9%	1 029	51,9%	413	69,5%	(18,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	580	40	13,2%	123	40,2%	146	25,2%	310	53,5%	46	66,2%	214,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	276	358	12	4,3%	78	28,3%	70	19,4%	159	44,6%	69	60,5%	,3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	120 009	123 559	48 953	40,8%	39 361	32,8%	30 439	24,6%	118 753	96,1%	29 659	95,9%	2,6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1 132	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**126 675**	**125 898**	**23 442**	**18,5%**	**38 345**	**30,3%**	**30 412**	**24,2%**	**92 199**	**73,2%**	**29 788**	**73,6%**	**2,1%**
Employee related costs	96 066	94 174	15 194	15,8%	25 955	27,0%	21 512	22,8%	62 661	66,5%	20 569	74,4%	4,6%
Remuneration of councillors	6 510	6 505	1 033	15,9%	1 549	23,8%	1 726	26,5%	4 309	66,2%	1 549	75,4%	11,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	115	437	2	1,5%	0	,2%	2	,5%	4	,9%	5	3,6%	(60,2%)
Debt impairment	100	350	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 198	6 404	-	-	2 609	50,2%	980	15,3%	3 589	56,0%	513	51,3%	90,9%
Interest,Dividends and Rent on Land	440	440	1	,2%	5	1,1%	68	15,5%	74	16,8%	37	5,3%	82,0%
Contracted services	7 964	7 742	1 439	18,1%	2 382	29,9%	2 153	27,8%	5 974	77,2%	2 551	84,8%	(15,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	100	501	-	-	439	439,2%	-	-	439	87,6%	-	-	-
Operational Cost and Other Cost	10 183	9 345	5 773	56,7%	5 406	53,1%	3 970	42,5%	15 149	162,1%	4 562	83,0%	(13,0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**30 113**		**1 083**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**30 113**		**1 083**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**30 113**		**1 083**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**30 113**		**1 083**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**30 113**		**1 083**		
				-		-		-		-		-	-

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	**680**	**516**	**228**	**33,5%**	**(11)**	**(1,6%)**	**(34)**	**(6,7%)**	**183**	**35,4%**	**344**	**(1 265,5%)**	**(110,0%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	680	516	228	33,5%	(11)	(1,6%)	(34)	(6,7%)	183	35,4%	344	(1 254,8%)	(110,0%)
Capital Expenditure Functional	**680**	**516**	**228**	**33,5%**	**(11)**	**(1,6%)**	**(34)**	**(6,7%)**	**183**	**35,4%**	**344**	**(1 266,3%)**	**(110,0%)**
Municipal governance and administration	**400**	**388**	**140**	**35,0%**	**(11)**	**(2,7%)**	**(34)**	**(8,9%)**	**95**	**24,5%**	**183**	**(2 268,9%)**	**(118,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	(16 174,2%)	-
Finance and administration	400	388	140	35,0%	(11)	(2,7%)	(34)	(8,9%)	95	24,5%	183	(1 816,6%)	(118,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**280**	**29**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**44**	**(9 009,4%)**	**(100,0%)**
Community and Social Services	280	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	44	(434,8%)	(100,0%)
Health	-	29	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**99**	**88**	**-**	**(0)**	**-**	**-**	**-**	**88**	**88,8%**	**117**	**(263,4%)**	**(100,0%)**
Planning and Development	-	99	88	-	(0)	-	-	-	88	88,8%	117	(263,4%)	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	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	**125 676**	**128 236**	**112 234**	**89,3%**	**33 013**	**26,3%**	**35 900**	**28,0%**	**181 147**	**141,3%**	**4 690**	**(58,3%)**	**665,5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 470	3 747	295	8,5%	1 575	45,4%	1 103	29,4%	2 972	79,3%	687	60,2%	60,5%
Transfers and Subsidies - Operational	120 285	122 505	111 614	92,8%	31 106	25,9%	34 492	28,2%	177 212	144,7%	3 638	(56,3%)	848,1%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 922	1 984	326	16,9%	332	17,3%	306	15,4%	963	48,6%	364	(448,4%)	(16,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(120 996)**	**(119 886)**	**(0)**	**-**	**1**	**-**	**(0)**	**-**	**1**	**-**	**-**	**(8,9%)**	**(100,0%)**
Suppliers and employees	(120 956)	(119 846)	(0)	-	1	-	(0)	-	1	-	-	(8,9%)	(100,0%)
Finance charges	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 680**	**8 350**	**112 234**	**2 397,9%**	**33 014**	**705,4%**	**35 900**	**429,9%**	**181 148**	**2 169,4%**	**4 690**	**2 251,5%**	**665,5%**
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	**(460)**	**(502)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(460)	(502)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(460)**	**(502)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 220**	**7 848**	**112 234**	**2 659,3%**	**33 014**	**782,2%**	**35 900**	**457,4%**	**181 148**	**2 308,2%**	**4 690**	**1 569,4%**	**665,5%**
Cash/cash equivalents at the year begin:	658	1 289	-	-	112 234	17 067,5%	145 248	11 264,2%	-	-	(66 558)	10,7%	(318,2%)
Cash/cash equivalents at the year end:	**4 878**	**9 137**	**112 234**	**2 300,8%**	**145 248**	**2 977,6%**	**181 148**	**1 982,5%**	**181 148**	**1 982,5%**	**(61 868)**	**(3 690,1%)**	**(392,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	110	100,0%	110	3,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	734	20,5%	156	4,4%	728	20,3%	1 962	54,8%	3 580	97,0%	-	-	-	-
Total By Income Source	**734**	**19,9%**	**156**	**4,2%**	**728**	**19,7%**	**2 072**	**56,2%**	**3 690**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	668	28,8%	25	1,1%	683	29,4%	945	40,7%	2 321	62,9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66	4,8%	131	9,6%	45	3,3%	1 127	82,3%	1 369	37,1%	-	-	-	-
Total By Customer Group	**734**	**19,9%**	**156**	**4,2%**	**728**	**19,7%**	**2 072**	**56,2%**	**3 690**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13	100,0%	-	-	-	-	-	-	13	,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	685	43,6%	531	33,8%	222	14,2%	132	8,4%	1 570	45,8%
Auditor-General	-	-	1 435	77,8%	-	-	409	22,2%	1 843	53,8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**698**	**20,4%**	**1 966**	**57,4%**	**222**	**6,5%**	**541**	**15,8%**	**3 427**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**126 487**	**128 947**	**30 136**	**23,8%**	**11 885**	**9,4%**	**25 706**	**19,9%**	**67 727**	**52,5%**	**21 253**	**66,4%**	**21,0%**
Exchange Revenue													
Service charges - Electricity	28 982	29 181	3 037	10,5%	2 484	8,6%	5 020	17,2%	10 541	36,1%	3 975	53,4%	26,3%
Service charges - Water	8 318	7 430	1 734	20,8%	948	11,4%	1 550	20,9%	4 232	57,0%	1 510	60,5%	2,6%
Service charges - Waste Water Management	4 893	4 535	1 193	24,4%	685	14,0%	1 076	23,7%	2 954	65,1%	1 042	70,3%	3,3%
Service charges - Waste Management	5 686	4 460	1 289	22,7%	539	9,5%	1 014	22,7%	2 842	63,7%	985	55,8%	2,9%
Sale of Goods and Rendering of Services	121	145	50	41,0%	29	23,8%	32	21,8%	110	76,0%	28	1 243,6%	14,2%
Agency services	455	941	205	45,1%	212	46,5%	13	1,4%	430	45,6%	186	93,4%	(92,9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 968	8 536	2 064	29,6%	1 429	20,5%	2 172	25,4%	5 665	66,4%	1 699	76,9%	27,8%
Interest earned from Current and Non Current Assets	-	120	7	-	39	-	218	181,8%	264	220,0%	2	1,5%	9 415,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	467	552	129	27,7%	97	20,8%	149	27,0%	376	68,1%	135	80,6%	10,7%
Rental from Fixed Assets	2 586	1 490	354	13,7%	281	10,9%	607	40,7%	1 242	83,4%	2 106	112,8%	(71,2%)
Licences or permits	1 034	1 034	11	1,1%	3	,3%	9	,9%	23	2,2%	3	46,0%	191,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	447	125	14,0%	53	6,0%	80	17,8%	257	57,5%	98	12,8%	(18,6%)
Non-Exchange Revenue													
Property rates	23 553	29 675	18 642	79,1%	4 613	19,6%	4 570	15,4%	27 826	93,8%	2 439	79,2%	87,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	11	-	-	-	-	-	-	-	-	-	77,6%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 841	32 841	629	1,9%	11	-	8 414	25,6%	9 054	27,6%	6 690	84,0%	25,8%
Interest Receivables	-	1 980	374	-	394	-	684	34,5%	1 451	73,3%	260	96,2%	163,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 552	5 440	296	3,1%	67	,7%	97	1,8%	461	8,5%	95	2,7%	2,2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	131	131	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**136 326**	**137 928**	**24 462**	**17,9%**	**18 522**	**13,6%**	**21 704**	**15,7%**	**64 688**	**46,9%**	**21 113**	**43,0%**	**2,8%**
Employee related costs	48 806	48 770	11 446	23,5%	7 888	16,2%	11 110	22,8%	30 444	62,4%	11 225	74,5%	(1,0%)
Remuneration of councillors	4 811	5 777	1 413	29,4%	842	17,5%	1 389	24,0%	3 644	63,1%	1 232	88,0%	12,8%
Bulk purchases - electricity	26 021	24 021	4 634	17,8%	3 542	13,6%	3 212	13,4%	11 389	47,4%	4 206	18,7%	(23,6%)
Inventory consumed	1 554	1 515	67	4,3%	311	20,0%	504	33,2%	882	58,2%	353	55,0%	42,7%
Debt impairment	3 248	3 248	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 616	15 531	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	10 372	8 298	915	8,8%	792	7,6%	668	8,0%	2 375	28,6%	100	2,2%	569,4%
Contracted services	10 174	12 570	1 574	15,5%	3 334	32,8%	2 864	22,8%	7 772	61,8%	1 510	30,5%	89,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 056	1 977	406	19,8%	193	9,4%	61	3,1%	660	33,4%	44	45,1%	36,9%
Operational Cost and Other Cost	16 368	15 923	4 006	24,5%	1 619	9,9%	1 897	11,9%	7 522	47,2%	2 443	57,4%	(22,4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	298	298	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 839)**	**(8 981)**	**5 674**		**(6 637)**		**4 002**		**3 039**		**141**		
Transfers and subsidies - capital (monetary allocations)	16 904	16 904	1 044	6,2%	6 363	37,6%	918	5,4%	8 326	49,3%	1 076	74,6%	(14,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**11 364**		**1 217**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**11 364**		**1 217**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**11 364**		**1 217**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**11 364**		**1 217**		
				-		-		-		-		-	-

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	**21 727**	**21 727**	**1 708**	**7,9%**	**5 718**	**26,3%**	**3 714**	**17,1%**	**11 139**	**51,3%**	**958**	**78,7%**	**287,6%**
National Government	16 957	16 957	1 702	10,0%	5 533	32,6%	2 015	11,9%	9 250	54,6%	936	84,1%	115,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 957**	**16 957**	**1 702**	**10,0%**	**5 533**	**32,6%**	**2 015**	**11,9%**	**9 250**	**54,6%**	**936**	**84,1%**	**115,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 770	4 770	6	,1%	184	3,9%	1 699	35,6%	1 889	39,6%	22	2,5%	7 522,6%
Capital Expenditure Functional	**21 727**	**21 727**	**1 708**	**7,9%**	**5 718**	**26,3%**	**3 714**	**17,1%**	**11 139**	**51,3%**	**958**	**78,7%**	**287,6%**
Municipal governance and administration	**150**	**150**	**-**	**-**	**-**	**-**	**83**	**55,6%**	**83**	**55,6%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	150	-	-	-	-	83	55,6%	83	55,6%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**9 000**	**704**	**7,8%**	**1 385**	**15,4%**	**1 330**	**14,8%**	**3 419**	**38,0%**	**22**	**4,1%**	**5 865,8%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	22	4,1%	(100,0%)
Sport And Recreation	9 000	9 000	704	7,8%	1 385	15,4%	1 330	14,8%	3 419	38,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 190**	**1 190**	**6**	**,5%**	**184**	**15,5%**	**1 349**	**113,4%**	**1 539**	**129,4%**	**-**	**-**	**(100,0%)**
Planning and Development	540	540	6	1,1%	184	34,1%	1 349	249,8%	1 539	285,1%	-	-	(100,0%)
Road Transport	650	650	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 387**	**11 387**	**998**	**8,8%**	**4 148**	**36,4%**	**952**	**8,4%**	**6 098**	**53,6%**	**936**	**84,1%**	**1,7%**
Energy sources	1 000	1 000	-	-	-	-	25	2,5%	25	2,5%	-	-	(100,0%)
Water Management	9 587	9 587	998	10,4%	4 148	43,3%	927	9,7%	6 073	63,3%	470	92,8%	97,4%
Waste Water Management	800	800	-	-	-	-	-	-	-	-	466	78,4%	(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	**143 395**	**165 030**	**97 543**	**68,0%**	**46 856**	**32,7%**	**65 166**	**39,5%**	**209 566**	**127,0%**	**81 451**	**159,0%**	**(20,0%)**
Property rates	18 522	23 740	4 630	25,0%	1 894	10,2%	3 142	13,2%	9 666	40,7%	12 715	299,9%	(75,3%)

Service charges	58 530	36 484	49 102	83,9%	25 296	43,2%	39 948	109,5%	114 346	313,4%	51 592	290,5%	(22,6%)
Other revenue	16 598	15 979	23 237	140,0%	9 678	58,3%	12 487	78,1%	45 402	284,1%	(63 267)	(1 684,4%)	(119,7%)
Transfers and Subsidies - Operational	32 841	38 188	15 045	45,8%	2 135	6,5%	9 586	25,1%	26 766	70,1%	75 775	617,7%	(87,3%)
Transfers and Subsidies - Capital	16 904	33 808	5 517	32,6%	7 836	46,4%	-	-	13 353	39,5%	4 632	617,0%	(100,0%)
Interest	-	16 830	12	-	17	-	4	-	33	,2%	3	-	18,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(132 834)**	**(93 499)**	**(32 255)**	**24,3%**	**(14 802)**	**11,1%**	**(26 906)**	**28,8%**	**(73 964)**	**79,1%**	**(32 940)**	**81,3%**	**(18,3%)**
Suppliers and employees	(122 462)	(86 861)	(32 255)	26,3%	(14 802)	12,1%	(26 906)	31,0%	(73 964)	85,2%	(32 940)	88,3%	(18,3%)
Finance charges	(10 372)	(6 638)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**10 561**	**71 531**	**65 288**	**618,2%**	**32 054**	**303,5%**	**38 260**	**53,5%**	**135 602**	**189,6%**	**48 510**	**1 759,0%**	**(21,1%)**
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	**(24 986)**	**(24 986)**	**(1 855)**	**7,4%**	**(6 553)**	**26,2%**	**(3 116)**	**12,5%**	**(11 524)**	**46,1%**	**(1 076)**	**78,6%**	**189,5%**
Capital assets	(24 986)	(24 986)	(1 855)	7,4%	(6 553)	26,2%	(3 116)	12,5%	(11 524)	46,1%	(1 076)	78,6%	189,5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(24 986)**	**(24 986)**	**(1 855)**	**7,4%**	**(6 553)**	**26,2%**	**(3 116)**	**12,5%**	**(11 524)**	**46,1%**	**(1 076)**	**78,6%**	**189,5%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(14 425)**	**46 545**	**63 432**	**(439,8%)**	**25 502**	**(176,8%)**	**35 144**	**75,5%**	**124 078**	**266,6%**	**47 434**	**(1 000,7%)**	**(25,9%)**
Cash/cash equivalents at the year begin:	306	306	-	-	63 432	20 744,2%	88 934	29 084,0%	-	-	48 513	-	83,3%
Cash/cash equivalents at the year end:	**(14 119)**	**46 851**	**63 432**	**(449,3%)**	**88 934**	**(629,9%)**	**124 078**	**264,8%**	**124 078**	**264,8%**	**95 947**	**(1 037,0%)**	**29,3%**

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	1 449	3,2%	565	1,3%	559	1,2%	42 488	94,3%	45 061	23,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 006	11,4%	197	2,2%	164	1,9%	7 471	84,5%	8 837	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 596	3,7%	1 053	1,5%	952	1,3%	66 223	93,5%	70 825	36,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 067	3,7%	428	1,5%	430	1,5%	26 925	93,3%	28 850	14,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	974	3,3%	395	1,3%	392	1,3%	27 868	94,1%	29 630	15,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	2,8%	34	1,1%	35	1,1%	3 036	95,0%	3 196	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	171	1,9%	79	,9%	80	,9%	8 699	96,3%	9 029	4,6%	-	-	-	-
Total By Income Source	**7 354**	**3,8%**	**2 751**	**1,4%**	**2 612**	**1,3%**	**182 710**	**93,5%**	**195 427**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	221	1,5%	317	2,2%	92	,6%	13 983	95,7%	14 613	7,5%	-	-	-	-
Commercial	1 353	5,3%	290	1,1%	427	1,7%	23 568	91,9%	25 638	13,1%	-	-	-	-
Households	5 780	3,7%	2 144	1,4%	2 093	1,3%	145 159	93,5%	155 176	79,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 354**	**3,8%**	**2 751**	**1,4%**	**2 612**	**1,3%**	**182 710**	**93,5%**	**195 427**	**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	-	-	2 160	2,2%	4 564	4,6%	91 568	93,2%	98 292	81,4%
Bulk Water	-	-	93	13,4%	-	-	604	86,6%	698	,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 632	16,5%	332	3,4%	132	1,3%	7 808	78,8%	9 903	8,2%
Auditor-General	-	-	155	1,3%	232	2,0%	11 483	96,7%	11 870	9,8%
Other	4	60,5%	-	-	-	-	3	39,5%	7	-
Medical Aid deductions	-	-	-	-	-	-	9	100,0%	9	-
Total	**1 636**	**1,4%**	**2 741**	**2,3%**	**4 927**	**4,1%**	**111 476**	**92,3%**	**120 780**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**527 919**	**589 809**	**108 657**	**20,6%**	**130 476**	**24,7%**	**138 231**	**23,4%**	**377 365**	**64,0%**	**305 794**	**73,1%**	**(54,8%)**
Exchange Revenue													
Service charges - Electricity	159 927	179 779	33 776	21,1%	42 496	26,6%	47 490	26,4%	123 763	68,8%	5 871	80,8%	708,9%
Service charges - Water	61 257	63 470	7 972	13,0%	14 215	23,2%	15 353	24,2%	37 540	59,1%	5 975	47,1%	156,9%
Service charges - Waste Water Management	22 600	16 359	2 700	11,9%	4 324	19,1%	4 115	25,2%	11 139	68,1%	1 601	45,0%	157,1%
Service charges - Waste Management	26 984	18 972	3 247	12,0%	5 081	18,8%	4 948	26,1%	13 276	70,0%	1 605	42,2%	208,2%
Sale of Goods and Rendering of Services	4 389	4 186	118	2,7%	178	4,1%	3 369	80,5%	3 664	87,5%	120	8,1%	2 702,0%
Agency services	98	98	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 281	55 780	9 926	42,6%	14 075	60,5%	15 428	27,7%	39 429	70,7%	2 100	61,9%	634,7%
Interest earned from Current and Non Current Assets	16 933	23 576	5 707	33,7%	3 739	22,1%	7 095	30,1%	16 542	70,2%	278	4,6%	2 448,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 308	1 308	-	-	-	-	-	-	-	-	98	55,3%	(100,0%)
Rental from Fixed Assets	3 549	2 513	114	3,2%	593	16,7%	233	9,3%	940	37,4%	170	33,1%	37,4%
Licences or permits	4 024	3 726	589	14,6%	814	20,2%	690	18,5%	2 092	56,2%	667	57,4%	3,5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	577	651	123	21,3%	168	29,1%	166	25,5%	457	70,2%	88	70,3%	89,1%
Non-Exchange Revenue													
Property rates	59 953	61 276	9 355	15,6%	14 005	23,4%	15 159	24,7%	38 519	62,9%	2 296	59,0%	560,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	635	599	1	,2%	96	15,1%	23	3,8%	120	20,1%	1	,7%	3 799,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 232	77 227	31 170	40,4%	25 319	32,8%	18 177	23,5%	74 665	96,7%	284 678	100,0%	(93,6%)
Interest Receivables	4 585	17 574	3 413	74,4%	4 802	104,7%	5 390	30,7%	13 605	77,4%	122	16,8%	4 316,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 125	446	-	571	-	595	28,0%	1 612	75,9%	124	-	379,1%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	60 588	60 588	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**564 107**	**624 752**	**135 798**	**24,1%**	**112 837**	**20,0%**	**104 771**	**16,8%**	**353 406**	**56,6%**	**70 821**	**46,4%**	**47,9%**
Employee related costs	119 328	118 575	26 395	22,1%	29 311	24,6%	29 569	24,9%	85 275	71,9%	25 752	65,4%	14,8%
Remuneration of councillors	8 045	8 286	1 916	23,8%	1 895	23,6%	2 103	25,4%	5 914	71,4%	1 825	73,3%	15,3%
Bulk purchases - electricity	152 145	165 000	47 393	31,2%	34 264	22,5%	33 592	20,4%	115 249	69,8%	22 628	73,1%	48,5%
Inventory consumed	54 491	74 573	13 533	24,8%	15 865	29,1%	18 331	24,6%	47 730	64,0%	9 303	52,3%	97,1%
Debt impairment	42 900	63 500	34 950	81,5%	1 292	3,0%	1 541	2,4%	37 783	59,5%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	72 392	57 829	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	20 653	5 670	1 401	6,8%	1 571	7,6%	1 103	19,4%	4 075	71,9%	731	16,1%	50,9%
Contracted services	45 075	82 788	6 906	15,3%	21 843	48,5%	14 476	17,5%	43 225	52,2%	3 193	41,7%	353,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	2 500	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	37 828	43 531	3 304	8,7%	6 796	18,0%	4 057	9,3%	14 157	32,5%	7 389	51,1%	(45,1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	10 152	2 500	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 188)**	**(34 944)**	**(27 141)**		**17 639**		**33 461**		**23 958**		**234 973**		
Transfers and subsidies - capital (monetary allocations)	22 696	22 696	3 094	13,6%	7 821	34,5%	1 634	7,2%	12 548	55,3%	2 506	13,9%	(34,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**36 507**		**237 480**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**36 507**		**237 480**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**36 507**		**237 480**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**36 507**		**237 480**		
				-		-		-		-		-	-

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	**77 642**	**92 694**	**5 400**	**7,0%**	**8 493**	**10,9%**	**8 183**	**8,8%**	**22 076**	**23,8%**	**2 017**	**15,4%**	**305,7%**
National Government	47 139	47 139	2 690	5,7%	8 471	18,0%	1 453	3,1%	12 614	26,8%	1 054	11,7%	37,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 139**	**47 139**	**2 690**	**5,7%**	**8 471**	**18,0%**	**1 453**	**3,1%**	**12 614**	**26,8%**	**1 054**	**11,7%**	**37,9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 503	45 555	2 709	8,9%	22	,1%	6 729	14,8%	9 461	20,8%	963	37,2%	598,6%
Capital Expenditure Functional	**77 642**	**92 694**	**5 400**	**7,0%**	**8 493**	**10,9%**	**8 183**	**8,8%**	**22 076**	**23,8%**	**2 017**	**15,4%**	**305,7%**
Municipal governance and administration	**1 050**	**2 902**	**-**	**-**	**-**	**-**	**24**	**,8%**	**24**	**,8%**	**26**	**1,4%**	**(5,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 050	2 902	-	-	-	-	24	,8%	24	,8%	26	1,4%	(5,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 063**	**9 063**	**37**	**,4%**	**22**	**,2%**	**23**	**,3%**	**83**	**,9%**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 063	9 063	37	,4%	22	,2%	23	,3%	83	,9%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**67 529**	**80 729**	**5 362**	**7,9%**	**8 471**	**12,5%**	**8 135**	**10,1%**	**21 968**	**27,2%**	**1 991**	**15,7%**	**308,6%**
Energy sources	4 517	4 517	-	-	-	-	-	-	-	-	-	-	-
Water Management	9 695	19 200	-	-	-	-	6 682	34,8%	6 682	34,8%	-	-	(100,0%)
Waste Water Management	53 317	57 012	5 362	10,1%	8 471	15,9%	1 453	2,5%	15 287	26,8%	1 991	16,1%	(27,0%)
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	**493 840**	**608 472**	**242 032**	**49,0%**	**252 095**	**51,0%**	**238 385**	**39,2%**	**732 511**	**120,4%**	**660 209**	**134,8%**	**(63,9%)**
Property rates	47 117	69 615	6	-	8	-	13	-	27	-	35 223	306,5%	(100,0%)

Service charges	236 208	275 944	9 473	4,0%	16 075	6,8%	18 400	6,7%	43 948	15,9%	424 227	639,3%	(95,7%)
Other revenue	70 374	82 533	9 630	13,7%	1 339	1,9%	6 483	7,9%	17 453	21,1%	(247 854)	(2 483,0%)	(102,6%)
Transfers and Subsidies - Operational	77 232	77 227	216 399	280,2%	228 071	295,3%	203 731	263,8%	648 200	839,3%	448 330	288,1%	(54,6%)
Transfers and Subsidies - Capital	22 696	22 696	6 426	28,3%	6 574	29,0%	9 696	42,7%	22 696	100,0%	-	244,9%	(100,0%)
Interest	40 213	80 456	98	,2%	28	,1%	62	,1%	187	,2%	283	7,0%	(78,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(529 180)**	**(606 242)**	**(146 276)**	**27,6%**	**(177 156)**	**33,5%**	**(156 794)**	**25,9%**	**(480 226)**	**79,2%**	**(60 317)**	**47,2%**	**159,9%**
Suppliers and employees	(508 527)	(600 572)	(146 276)	28,8%	(177 156)	34,8%	(156 794)	26,1%	(480 226)	80,0%	(60 317)	49,3%	159,9%
Finance charges	(20 653)	(5 670)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(35 340)**	**2 230**	**95 756**	**(271,0%)**	**74 939**	**(212,1%)**	**81 591**	**3 658,1%**	**252 286**	**11 311,2%**	**599 892**	**279,0%**	**(86,4%)**
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	**(89 289)**	**(106 598)**	**(6 287)**	**7,0%**	**(9 099)**	**10,2%**	**(6 471)**	**6,1%**	**(21 857)**	**20,5%**	**(2 608)**	**18,4%**	**148,1%**
Capital assets	(89 289)	(106 598)	(6 287)	7,0%	(9 099)	10,2%	(6 471)	6,1%	(21 857)	20,5%	(2 608)	18,4%	148,1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(89 289)**	**(106 598)**	**(6 287)**	**7,0%**	**(9 099)**	**10,2%**	**(6 471)**	**6,1%**	**(21 857)**	**20,5%**	**(2 608)**	**18,4%**	**148,1%**
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	**(124 628)**	**(104 367)**	**89 469**	**(71,8%)**	**65 840**	**(52,8%)**	**75 120**	**(72,0%)**	**230 429**	**(220,8%)**	**597 284**	**372,1%**	**(87,4%)**
Cash/cash equivalents at the year begin:	253 877	323 917	-	-	89 469	35,2%	479 226	147,9%	-	-	227 092	-	111,0%
Cash/cash equivalents at the year end:	**129 249**	**219 550**	**89 469**	**69,2%**	**155 309**	**120,2%**	**554 346**	**252,5%**	**554 346**	**252,5%**	**824 376**	**324,7%**	**(32,8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 364	6,0%	6 220	3,3%	4 914	2,6%	165 991	88,1%	188 488	36,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 384	12,3%	2 289	3,8%	1 873	3,1%	48 375	80,7%	59 921	11,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 556	8,0%	3 824	3,2%	3 145	2,6%	102 262	86,1%	118 787	23,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 158	7,1%	1 424	3,2%	1 181	2,6%	38 942	87,1%	44 706	8,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 797	5,6%	2 296	2,7%	1 858	2,2%	76 020	89,5%	84 971	16,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	,8%	4	,5%	3	,4%	757	98,4%	769	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 758)	(22,8%)	213	1,3%	311	1,9%	19 741	119,6%	16 507	3,2%	-	-	-	-
Total By Income Source	**32 507**	**6,3%**	**16 270**	**3,2%**	**13 285**	**2,6%**	**452 088**	**87,9%**	**514 149**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 474	14,5%	899	5,3%	816	4,8%	12 836	75,4%	17 025	3,3%	-	-	-	-
Commercial	5 029	6,6%	2 259	3,0%	1 667	2,2%	66 681	88,2%	75 636	14,7%	-	-	-	-
Households	25 004	5,9%	13 112	3,1%	10 802	2,6%	372 571	88,4%	421 488	82,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**32 507**	**6,3%**	**16 270**	**3,2%**	**13 285**	**2,6%**	**452 088**	**87,9%**	**514 149**	**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	12 885	5,4%	-	-	-	-	226 075	94,6%	238 961	47,2%
Bulk Water	-	-	-	-	-	-	225 737	100,0%	225 737	44,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 205	28,2%	4 952	12,5%	1 651	4,2%	21 882	55,1%	39 690	7,8%
Auditor-General	-	-	39	2,9%	313	22,9%	1 015	74,2%	1 367	,3%
Other	-	-	-	-	-	-	9	100,0%	9	-
Medical Aid deductions	682	100,0%	-	-	-	-	-	-	682	,1%
Total	**24 772**	**4,9%**	**4 991**	**1,0%**	**1 964**	**,4%**	**474 718**	**93,7%**	**506 446**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**85 045**	**96 968**	**30 858**	**36,3%**	**22 806**	**26,8%**	**20 967**	**21,6%**	**74 630**	**77,0%**	**19 262**	**61,0%**	**8,9%**
Exchange Revenue													
Service charges - Electricity	10 554	10 554	1 495	14,2%	2 229	21,1%	2 821	26,7%	6 545	62,0%	2 324	69,9%	21,4%
Service charges - Water	2 641	4 668	620	23,5%	675	25,6%	761	16,3%	2 056	44,1%	606	102,4%	25,6%
Service charges - Waste Water Management	1 574	2 091	588	37,4%	584	37,1%	579	27,7%	1 751	83,7%	503	101,5%	15,0%
Service charges - Waste Management	1 713	2 380	529	30,9%	535	31,2%	504	21,2%	1 567	65,9%	489	85,3%	3,1%
Sale of Goods and Rendering of Services	40	48	6	15,4%	9	22,9%	29	59,7%	44	91,2%	17	169,8%	67,4%
Agency services	1 062	1 062	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 599	12 970	3 246	49,2%	3 179	48,2%	3 587	27,7%	10 011	77,2%	1 053	42,1%	240,7%
Interest earned from Current and Non Current Assets	450	450	9	1,9%	-	-	-	-	9	1,9%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	241	241	47	19,6%	66	27,3%	74	30,9%	187	77,8%	32	59,2%	135,2%
Licences or permits	1	1	2	396,8%	3	532,3%	-	-	5	929,1%	1	595,4%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 324	3 324	0	-	0	-	(1)	-	(1)	-	(0)	-	196,1%
Non-Exchange Revenue													
Property rates	13 077	15 348	9 952	76,1%	2 911	22,3%	3 028	19,7%	15 892	103,5%	1 830	81,3%	65,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	-	-	-	-	1	33,4%	1	33,4%	0	14,8%	125,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 539	38 599	14 354	37,2%	12 604	32,7%	9 570	24,8%	36 528	94,6%	11 221	64,6%	(14,7%)
Interest Receivables	5 163	5 163	-	-	-	-	-	-	-	-	1 154	8,4%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	66	66	9	14,1%	11	17,0%	14	21,2%	35	52,3%	32	192,8%	(55,8%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**108 448**	**127 856**	**22 129**	**20,4%**	**18 449**	**17,0%**	**13 755**	**10,8%**	**54 333**	**42,5%**	**14 938**	**44,9%**	**(7,9%)**
Employee related costs	35 054	43 489	8 753	25,0%	8 478	24,2%	8 198	18,9%	25 429	58,5%	8 437	73,7%	(2,8%)
Remuneration of councillors	4 654	5 838	1 238	26,6%	1 266	27,2%	1 406	24,1%	3 911	67,0%	1 266	86,9%	11,1%
Bulk purchases - electricity	15 573	15 573	9 338	60,0%	5 428	34,9%	364	2,3%	15 130	97,2%	(137)	11,6%	(367,0%)
Inventory consumed	2 377	2 610	763	32,1%	674	28,3%	382	14,7%	1 819	69,7%	688	43,5%	(44,4%)
Debt impairment	11 966	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	19 452	19 452	-	-	-	-	-	-	-	-	-	52,8%	-
Interest,Dividends and Rent on Land	897	21 897	80	8,9%	693	77,3%	2 183	10,0%	2 956	13,5%	859	187,2%	154,0%
Contracted services	4 230	4 400	149	3,5%	453	10,7%	132	3,0%	734	16,7%	522	22,2%	(74,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	14 244	14 597	1 808	12,7%	1 458	10,2%	1 088	7,5%	4 353	29,8%	3 301	49,9%	(67,0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 403)**	**(30 888)**	**8 728**		**4 357**		**7 212**		**20 297**		**4 324**		
Transfers and subsidies - capital (monetary allocations)	8 179	4 379	-	-	2 715	33,2%	(657)	(15,0%)	2 058	47,0%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**22 355**		**4 324**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**22 355**		**4 324**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**22 355**		**4 324**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**22 355**		**4 324**		
				-		-		-		-		-	-

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	**9 687**	**5 672**	**222**	**2,3%**	**89**	**,9%**	**895**	**15,8%**	**1 205**	**21,3%**	**448**	**5,2%**	**99,6%**
National Government	8 570	5 652	127	1,5%	35	,4%	472	8,4%	634	11,2%	356	4,2%	32,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**8 570**	**5 652**	**127**	**1,5%**	**35**	**,4%**	**472**	**8,4%**	**634**	**11,2%**	**356**	**4,2%**	**32,6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 117	20	95	8,5%	53	4,8%	423	2 113,0%	571	2 855,0%	92	82,4%	357,4%
Capital Expenditure Functional	**9 687**	**5 672**	**222**	**2,3%**	**89**	**,9%**	**895**	**15,8%**	**1 205**	**21,3%**	**448**	**5,2%**	**99,6%**
Municipal governance and administration	**1 117**	**20**	**95**	**8,5%**	**39**	**3,5%**	**11**	**55,5%**	**145**	**725,5%**	**-**	**-**	**(100,0%)**
Executive and Council	33	-	87	260,8%	39	117,1%	11	-	137	-	-	-	(100,0%)
Finance and administration	1 084	20	8	,7%	-	-	-	-	8	40,2%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 952**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 952	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 618**	**5 652**	**127**	**2,3%**	**50**	**,9%**	**884**	**15,6%**	**1 060**	**18,8%**	**448**	**5,3%**	**97,1%**
Energy sources	175	175	-	-	-	-	-	-	-	-	-	-	-
Water Management	4 518	4 700	127	2,8%	50	1,1%	505	10,8%	682	14,5%	448	6,9%	12,7%
Waste Water Management	925	777	-	-	-	-	378	48,7%	378	48,7%	-	-	(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	**71 540**	**74 484**	**17 695**	**24,7%**	**14 380**	**20,1%**	**14 666**	**19,7%**	**46 741**	**62,8%**	**31 999**	**78,1%**	**(54,2%)**
Property rates	6 541	8 793	1 253	19,2%	1 408	21,5%	2 169	24,7%	4 830	54,9%	752	26,4%	188,5%

Service charges	8 907	10 782	1 741	19,5%	2 443	27,4%	3 544	32,9%	7 728	71,7%	2 252	53,2%	57,4%
Other revenue	4 669	4 678	263	5,6%	(72)	(1,5%)	102	2,2%	293	6,3%	17 721	294,2%	(99,4%)
Transfers and Subsidies - Operational	38 539	38 599	14 356	37,3%	10 512	27,3%	8 614	22,3%	33 483	86,7%	11 223	100,7%	(23,2%)
Transfers and Subsidies - Capital	8 179	4 379	-	-	-	-	-	-	-	-	-	61,1%	-
Interest	4 705	7 253	83	1,8%	88	1,9%	237	3,3%	408	5,6%	51	2,5%	364,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(74 930)**	**(84 970)**	**(27 516)**	**36,7%**	**(23 182)**	**30,9%**	**(21 406)**	**25,2%**	**(72 104)**	**84,9%**	**(24 910)**	**97,2%**	**(14,1%)**
Suppliers and employees	(74 930)	(84 970)	(27 516)	36,7%	(23 182)	30,9%	(21 406)	25,2%	(72 104)	84,9%	(24 910)	97,2%	(14,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(3 390)**	**(10 486)**	**(9 820)**	**289,7%**	**(8 802)**	**259,7%**	**(6 741)**	**64,3%**	**(25 363)**	**241,9%**	**7 088**	**(,9%)**	**(195,1%)**
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	**(9 687)**	**(5 672)**	**(255)**	**2,6%**	**(86)**	**,9%**	**(104)**	**1,8%**	**(445)**	**7,8%**	**(471)**	**5,5%**	**(78,0%)**
Capital assets	(9 687)	(5 672)	(255)	2,6%	(86)	,9%	(104)	1,8%	(445)	7,8%	(471)	5,5%	(78,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 687)**	**(5 672)**	**(255)**	**2,6%**	**(86)**	**,9%**	**(104)**	**1,8%**	**(445)**	**7,8%**	**(471)**	**5,5%**	**(78,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**5**	**-**	**-**	**-**	**5**	**-**	**10**	**-**	**4**	**-**	**24,0%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	-	-	5	-	10	-	4	-	24,0%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**5**	**-**	**-**	**-**	**5**	**-**	**10**	**-**	**4**	**-**	**24,0%**
Net Increase/(Decrease) in cash held	**(13 077)**	**(16 158)**	**(10 070)**	**77,0%**	**(8 888)**	**68,0%**	**(6 839)**	**42,3%**	**(25 798)**	**159,7%**	**6 621**	**(7,2%)**	**(203,3%)**
Cash/cash equivalents at the year begin:	8 255	905	(5 777)	(70,0%)	(9 165)	(111,0%)	(18 053)	(1 994,8%)	(5 777)	(638,3%)	(6 744)	100,0%	167,7%
Cash/cash equivalents at the year end:	**(4 821)**	**(15 253)**	**(9 165)**	**190,1%**	**(18 053)**	**374,4%**	**(24 893)**	**163,2%**	**(24 893)**	**163,2%**	**(122)**	**(1,4%)**	**20 232,7%**

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	(53)	(,2%)	327	1,2%	406	1,4%	27 408	97,6%	28 087	13,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	130	1,6%	254	3,0%	242	2,9%	7 728	92,5%	8 354	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	881	1,5%	896	1,5%	884	1,5%	56 464	95,5%	59 125	29,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	194	2,2%	187	2,1%	170	1,9%	8 451	93,9%	9 003	4,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	1,2%	184	1,4%	179	1,3%	12 807	96,1%	13 330	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 047	1,4%	1 368	1,8%	1 124	1,5%	72 897	95,4%	76 435	37,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 227)	(24,3%)	-	-	1	-	11 376	124,3%	9 150	4,5%	-	-	-	-
Total By Income Source	**130**	**,1%**	**3 216**	**1,6%**	**3 006**	**1,5%**	**197 131**	**96,9%**	**203 484**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	185	1,2%	257	1,7%	255	1,7%	14 449	95,4%	15 145	7,4%	-	-	-	-
Commercial	866	1,2%	909	1,3%	891	1,3%	67 355	96,2%	70 022	34,4%	-	-	-	-
Households	812	,7%	2 019	1,8%	1 830	1,6%	109 519	95,9%	114 180	56,1%	-	-	-	-
Other	(1 733)	(41,9%)	31	,8%	31	,7%	5 808	140,4%	4 138	2,0%	-	-	-	-
Total By Customer Group	**130**	**,1%**	**3 216**	**1,6%**	**3 006**	**1,5%**	**197 131**	**96,9%**	**203 484**	**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	-	-	31	,2%	9 630	47,9%	10 426	51,9%	20 088	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4	100,0%	4	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**31**	**,2%**	**9 630**	**47,9%**	**10 430**	**51,9%**	**20 091**	**100,0%**

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Chief Financial Officer	Mr Rufus Beukes	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**165 528**	**157 713**	**30 770**	**18,6%**	**31 753**	**19,2%**	**29 143**	**18,5%**	**91 666**	**58,1%**	**41 958**	**68,0%**	**(30,5%)**
Exchange Revenue													
Service charges - Electricity	47 234	47 234	8 074	17,1%	8 465	17,9%	9 446	20,0%	25 985	55,0%	8 237	62,7%	14,7%
Service charges - Water	12 784	12 784	2 093	16,4%	3 191	25,0%	3 438	26,9%	8 722	68,2%	2 735	84,5%	25,7%
Service charges - Waste Water Management	7 109	7 109	1 246	17,5%	1 725	24,3%	1 661	23,4%	4 631	65,1%	(15)	78,8%	(10 816,5%)
Service charges - Waste Management	7 209	7 209	1 222	17,0%	1 661	23,0%	1 716	23,8%	4 599	63,8%	(140)	76,1%	(1 324,7%)
Sale of Goods and Rendering of Services	321	321	40	12,6%	73	22,7%	55	17,1%	168	52,4%	58	76,2%	(5,3%)
Agency services	234	234	56	24,0%	(4)	(1,7%)	(31)	(13,3%)	21	9,0%	(25)	(28,2%)	25,1%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 853	1 853	476	25,7%	430	23,2%	450	24,3%	1 355	73,2%	139	63,4%	224,1%
Interest earned from Current and Non Current Assets	2 209	1 209	234	10,6%	111	5,0%	138	11,4%	484	40,0%	480	81,4%	(71,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	283	283	71	25,3%	116	41,0%	96	34,0%	283	100,2%	81	84,2%	18,7%
Licences or permits	383	383	298	77,9%	1	,2%	0	,1%	300	78,2%	1	63,0%	(70,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 317	4 317	9	,2%	6	,1%	5	,1%	20	,5%	2	,3%	193,0%
Non-Exchange Revenue													
Property rates	36 740	27 378	(1)	-	(50)	(,1%)	(70)	(,3%)	(121)	(,4%)	-	97,2%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33	33	-	-	1	1,8%	0	,4%	1	2,2%	2	12,7%	(93,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	43 071	43 071	16 271	37,8%	14 933	34,7%	11 207	26,0%	42 411	98,5%	30 404	60,3%	(63,1%)
Interest Receivables	1 242	3 788	680	54,8%	1 093	88,0%	1 034	27,3%	2 807	74,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	509	509	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**174 509**	**180 539**	**22 493**	**12,9%**	**35 328**	**20,2%**	**33 171**	**18,4%**	**90 992**	**50,4%**	**33 007**	**58,0%**	**,5%**
Employee related costs	58 316	58 439	8 871	15,2%	14 554	25,0%	13 832	23,7%	37 256	63,8%	11 948	68,0%	15,8%
Remuneration of councillors	6 100	6 142	866	14,2%	1 519	24,9%	1 422	23,1%	3 807	62,0%	1 242	63,9%	14,5%
Bulk purchases - electricity	32 131	35 131	6 660	20,7%	7 373	22,9%	6 142	17,5%	20 176	57,4%	7 740	77,9%	(20,6%)
Inventory consumed	505	2 564	472	93,5%	1 526	302,1%	1 868	72,9%	3 866	150,8%	514	55,4%	263,5%
Debt impairment	11 697	(2 981)	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 091	31 975	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	2 309	1 835	0	-	-	-	2	,1%	2	,1%	-	-	(100,0%)
Contracted services	22 028	21 393	3 506	15,9%	4 790	21,7%	5 285	24,7%	13 582	63,5%	5 705	73,3%	(7,4%)
Transfers and subsidies	500	500	114	22,7%	85	17,1%	-	-	199	39,8%	-	-	-
Irrecoverable debts written off	6 376	7 825	136	2,1%	543	8,5%	841	10,7%	1 520	19,4%	-	-	(100,0%)
Operational Cost and Other Cost	15 425	16 688	1 866	12,1%	4 938	32,0%	3 778	22,6%	10 583	63,4%	5 858	64,7%	(35,5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 029	1 029	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 980)**	**(22 827)**	**8 277**		**(3 576)**		**(4 028)**		**674**		**8 951**		
Transfers and subsidies - capital (monetary allocations)	21 929	21 929	3 403	15,5%	6 800	31,0%	3 893	17,8%	14 097	64,3%	111 366	89,6%	(96,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**14 771**		**120 317**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**14 771**		**120 317**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**14 771**		**120 317**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**14 771**		**120 317**		
				-		-		-		-		-	-

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	**20 392**	**20 081**	**2 128**	**10,4%**	**5 463**	**26,8%**	**3 784**	**18,8%**	**11 376**	**56,6%**	**13 444**	**72,5%**	**(71,9%)**
National Government	18 513	18 594	2 082	11,2%	5 427	29,3%	3 332	17,9%	10 840	58,3%	11 519	75,2%	(71,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 513**	**18 594**	**2 082**	**11,2%**	**5 427**	**29,3%**	**3 332**	**17,9%**	**10 840**	**58,3%**	**11 519**	**75,2%**	**(71,1%)**
Borrowing	600	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 279	1 487	47	3,6%	36	2,8%	453	30,4%	535	36,0%	1 926	36,4%	(76,5%)
Capital Expenditure Functional	**20 392**	**20 081**	**2 128**	**10,4%**	**5 463**	**26,8%**	**3 784**	**18,8%**	**11 376**	**56,6%**	**13 444**	**72,5%**	**(71,9%)**
Municipal governance and administration	**1 206**	**606**	**47**	**3,9%**	**36**	**3,0%**	**120**	**19,9%**	**203**	**33,5%**	**125**	**65,9%**	**(3,8%)**
Executive and Council	600	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	606	606	47	7,7%	36	6,0%	120	19,9%	203	33,5%	47	50,2%	155,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	78	97,3%	(100,0%)
Community and Public Safety	**9 888**	**11 466**	**1 478**	**14,9%**	**4 859**	**49,1%**	**424**	**3,7%**	**6 761**	**59,0%**	**-**	**-**	**(100,0%)**
Community and Social Services	500	500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 388	10 966	1 478	15,7%	4 859	51,8%	424	3,9%	6 761	61,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 879**	**38,5%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	1 879	38,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 298**	**8 008**	**604**	**6,5%**	**568**	**6,1%**	**3 240**	**40,5%**	**4 412**	**55,1%**	**11 441**	**74,6%**	**(71,7%)**
Energy sources	1 299	1 512	364	28,0%	367	28,2%	634	41,9%	1 364	90,2%	2 648	51,1%	(76,1%)
Water Management	173	173	-	-	-	-	143	82,7%	143	82,7%	6 562	85,0%	(97,8%)
Waste Water Management	7 826	6 323	240	3,1%	201	2,6%	2 463	39,0%	2 904	45,9%	2 231	34,5%	10,4%
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	**183 675**	**190 123**	**47 089**	**25,6%**	**43 039**	**23,4%**	**44 414**	**23,4%**	**134 542**	**70,8%**	**86 427**	**151,9%**	**(48,6%)**
Property rates	34 786	25 117	3 703	10,6%	5 998	17,2%	3 540	14,1%	13 241	52,7%	2 861	53,9%	23,8%

Service charges	75 686	84 849	15 181	20,1%	12 040	15,9%	16 693	19,7%	43 913	51,8%	17 438	73,8%	(4,3%)
Other revenue	5 994	9 436	2 516	42,0%	7 111	118,6%	2 086	22,1%	11 713	124,1%	63 221	1 080,9%	(96,7%)
Transfers and Subsidies - Operational	43 071	43 071	18 033	41,9%	13 967	32,4%	10 945	25,4%	42 945	99,7%	10 461	65,5%	4,6%
Transfers and Subsidies - Capital	21 929	21 929	7 423	33,9%	3 812	17,4%	11 019	50,2%	22 254	101,5%	(7 871)	92,0%	(240,0%)
Interest	2 209	5 721	234	10,6%	111	5,0%	131	2,3%	476	8,3%	318	65,4%	(58,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(141 507)**	**(163 367)**	**(36 688)**	**25,9%**	**(43 322)**	**30,6%**	**(36 303)**	**22,2%**	**(116 313)**	**71,2%**	**(68 403)**	**252,3%**	**(46,9%)**
Suppliers and employees	(141 342)	(163 313)	(36 688)	26,0%	(43 322)	30,7%	(36 303)	22,2%	(116 313)	71,2%	(68 403)	252,6%	(46,9%)
Finance charges	(165)	(55)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 168**	**26 756**	**10 401**	**24,7%**	**(283)**	**(,7%)**	**8 111**	**30,3%**	**18 229**	**68,1%**	**18 024**	**44,0%**	**(55,0%)**
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	**(23 451)**	**(23 140)**	**(2 128)**	**9,1%**	**(5 463)**	**23,3%**	**(3 784)**	**16,4%**	**(11 376)**	**49,2%**	**(13 444)**	**72,5%**	**(71,9%)**
Capital assets	(23 451)	(23 140)	(2 128)	9,1%	(5 463)	23,3%	(3 784)	16,4%	(11 376)	49,2%	(13 444)	72,5%	(71,9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(23 451)**	**(23 140)**	**(2 128)**	**9,1%**	**(5 463)**	**23,3%**	**(3 784)**	**16,4%**	**(11 376)**	**49,2%**	**(13 444)**	**72,5%**	**(71,9%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**18**	**-**	**12**	**-**	**9**	**-**	**39**	**-**	**44**	**-**	**(78,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	18	-	12	-	9	-	39	-	44	-	(78,6%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**18**	**-**	**12**	**-**	**9**	**-**	**39**	**-**	**44**	**-**	**(78,6%)**
Net Increase/(Decrease) in cash held	**18 717**	**3 617**	**8 291**	**44,3%**	**(5 734)**	**(30,6%)**	**4 336**	**119,9%**	**6 893**	**190,6%**	**4 624**	**731,9%**	**(6,2%)**
Cash/cash equivalents at the year begin:	6 791	2 756	3 504	51,6%	11 047	162,7%	5 313	192,7%	3 504	127,1%	(27 471)	707,1%	(119,3%)
Cash/cash equivalents at the year end:	**25 509**	**6 373**	**11 047**	**43,3%**	**5 313**	**20,8%**	**9 648**	**151,4%**	**9 648**	**151,4%**	**(22 847)**	**(188,4%)**	**(142,2%)**

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	1 177	3,7%	897	2,8%	793	2,5%	29 289	91,1%	32 157	23,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 731	16,8%	722	7,0%	468	4,5%	7 372	71,6%	10 292	7,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 384	3,4%	694	1,7%	598	1,5%	37 960	93,4%	40 637	29,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	632	4,2%	428	2,9%	330	2,2%	13 510	90,7%	14 901	10,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	630	2,9%	435	2,0%	404	1,9%	19 889	93,1%	21 358	15,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	507	2,9%	502	2,8%	452	2,6%	16 240	91,7%	17 701	12,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	1,4%	21	1,3%	9	,6%	1 514	96,7%	1 566	1,1%	-	-	-	-
Total By Income Source	**6 084**	**4,4%**	**3 699**	**2,7%**	**3 055**	**2,2%**	**125 774**	**90,7%**	**138 612**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	652	11,0%	508	8,6%	274	4,6%	4 509	75,9%	5 943	4,3%	-	-	-	-
Commercial	1 515	16,0%	512	5,4%	278	2,9%	7 151	75,6%	9 456	6,8%	-	-	-	-
Households	3 917	3,2%	2 680	2,2%	2 503	2,0%	114 113	92,6%	123 213	88,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 084**	**4,4%**	**3 699**	**2,7%**	**3 055**	**2,2%**	**125 774**	**90,7%**	**138 612**	**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	3 304	34,3%	3 258	33,8%	1 838	19,1%	1 229	12,8%	9 629	23,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	876	100,0%	-	-	-	-	-	-	876	2,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	909	99,9%	-	-	-	-	1	,1%	910	2,3%
Auditor-General	(1 616)	(44,9%)	79	2,2%	427	11,9%	4 706	130,9%	3 596	8,9%
Other	297	1,2%	215	,8%	-	-	24 894	98,0%	25 406	62,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 770**	**9,3%**	**3 552**	**8,8%**	**2 265**	**5,6%**	**30 829**	**76,3%**	**40 416**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**88 337**	**91 337**	**27 274**	**30,9%**	**10 317**	**11,7%**	**25 306**	**27,7%**	**62 898**	**68,9%**	**19 321**	**76,7%**	**31,0%**
Exchange Revenue													
Service charges - Electricity	16 312	18 978	4 335	26,6%	3 848	23,6%	4 722	24,9%	12 905	68,0%	4 376	85,2%	7,9%
Service charges - Water	4 280	4 520	1 324	30,9%	1 084	25,3%	1 554	34,4%	3 962	87,7%	1 249	84,6%	24,5%
Service charges - Waste Water Management	3 826	4 157	962	25,1%	970	25,4%	949	22,8%	2 881	69,3%	829	70,4%	14,4%
Service charges - Waste Management	2 953	3 172	753	25,5%	709	24,0%	692	21,8%	2 154	67,9%	637	70,2%	8,6%
Sale of Goods and Rendering of Services	138	218	53	38,6%	41	29,4%	56	25,6%	150	68,7%	45	101,6%	25,4%
Agency services	71	139	25	35,8%	19	27,4%	7	4,8%	52	37,1%	4	27,0%	64,7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 462	3 462	840	24,3%	862	24,9%	880	25,4%	2 582	74,6%	833	74,2%	5,8%
Interest earned from Current and Non Current Assets	1 852	1 852	388	20,9%	-	-	98	5,3%	486	26,3%	438	130,2%	(77,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	551	1 067	177	32,0%	288	52,3%	218	20,4%	683	64,0%	121	78,5%	79,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 787	500	89	5,0%	12	,7%	72	14,4%	173	34,6%	149	56,6%	(51,5%)
Non-Exchange Revenue													
Property rates	8 143	8 143	2 569	31,6%	1 805	22,2%	1 743	21,4%	6 117	75,1%	1 738	75,7%	,3%
Surcharges and Taxes	2 924	3 100	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	5	0	1,0%	0	,1%	0	,4%	0	3,0%	-	1,4%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 205	41 205	15 523	37,7%	452	1,1%	14 082	34,2%	30 057	72,9%	8 694	78,4%	62,0%
Interest Receivables	819	819	237	28,9%	226	27,6%	234	28,5%	696	85,0%	209	77,2%	12,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**88 329**	**91 758**	**16 796**	**19,0%**	**18 707**	**21,2%**	**17 549**	**19,1%**	**53 053**	**57,8%**	**14 769**	**62,5%**	**18,8%**
Employee related costs	41 191	37 897	7 053	17,1%	9 632	23,4%	7 678	20,3%	24 364	64,3%	6 975	68,9%	10,1%
Remuneration of councillors	5 663	5 663	1 194	21,1%	1 257	22,2%	1 435	25,3%	3 886	68,6%	1 160	70,6%	23,7%
Bulk purchases - electricity	15 309	17 271	3 232	21,1%	3 299	21,5%	3 327	19,3%	9 858	57,1%	3 183	71,0%	4,5%
Inventory consumed	2 358	2 358	264	11,2%	569	24,1%	392	16,6%	1 225	51,9%	356	39,6%	10,1%
Debt impairment	2 150	2 150	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 462	1 462	-	-	-	-	22	1,5%	22	1,5%	-	-	(100,0%)
Interest,Dividends and Rent on Land	104	104	5	5,0%	9	8,9%	6	6,0%	21	19,9%	9	26,9%	(33,1%)
Contracted services	8 654	11 590	1 495	17,3%	2 343	27,1%	2 229	19,2%	6 066	52,3%	1 142	51,9%	95,1%
Transfers and subsidies	525	325	2	,4%	8	1,5%	3	,8%	13	3,9%	59	24,6%	(95,8%)
Irrecoverable debts written off	26	650	329	1 260,4%	102	390,7%	210	32,3%	641	98,6%	42	55,9%	394,3%
Operational Cost and Other Cost	10 888	12 288	3 222	29,6%	1 488	13,7%	2 247	18,3%	6 957	56,6%	1 842	80,8%	22,0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7**	**(421)**	**10 478**		**(8 390)**		**7 757**		**9 845**		**4 552**		
Transfers and subsidies - capital (monetary allocations)	40 728	40 728	348	,9%	29 891	73,4%	8 193	20,1%	38 432	94,4%	3 045	35,8%	169,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**48 278**		**7 597**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**48 278**		**7 597**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**48 278**		**7 597**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**48 278**		**7 597**		
				-		-		-		-		-	-

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	**44 447**	**41 197**	**10 490**	**23,6%**	**16 881**	**38,0%**	**7 194**	**17,5%**	**34 565**	**83,9%**	**2 833**	**34,5%**	**153,9%**
National Government	40 347	40 347	10 368	25,7%	15 631	38,7%	7 125	17,7%	33 123	82,1%	2 647	33,4%	169,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 347**	**40 347**	**10 368**	**25,7%**	**15 631**	**38,7%**	**7 125**	**17,7%**	**33 123**	**82,1%**	**2 647**	**33,4%**	**169,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 100	850	122	3,0%	1 250	30,5%	70	8,2%	1 441	169,6%	186	51,4%	(62,6%)
Capital Expenditure Functional	**44 447**	**41 197**	**10 490**	**23,6%**	**16 881**	**38,0%**	**7 194**	**17,5%**	**34 565**	**83,9%**	**2 833**	**34,5%**	**153,9%**
Municipal governance and administration	**300**	**150**	**122**	**40,6%**	**-**	**-**	**70**	**46,4%**	**191**	**127,6%**	**45**	**283,4%**	**55,8%**
Executive and Council	100	-	48	48,0%	-	-	-	-	48	-	-	-	-
Finance and administration	200	150	74	36,9%	-	-	70	46,4%	143	95,6%	45	1 747,3%	55,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 600**	**-**	**-**	**-**	**50**	**1,9%**	**-**	**-**	**50**	**-**	**97**	**19,4%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 600	-	-	-	50	1,9%	-	-	50	-	97	19,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 547**	**41 047**	**10 368**	**25,0%**	**16 831**	**40,5%**	**7 125**	**17,4%**	**34 323**	**83,6%**	**2 692**	**32,1%**	**164,7%**
Energy sources	1 500	1 500	534	35,6%	96	6,4%	-	-	630	42,0%	804	32,9%	(100,0%)
Water Management	30 000	30 700	9 834	32,8%	10 914	36,4%	3 988	13,0%	24 736	80,6%	1 718	50,6%	132,1%
Waste Water Management	8 847	8 847	-	-	4 621	52,2%	3 136	35,5%	7 758	87,7%	125	1,2%	2 413,0%
Waste Management	1 200	-	-	-	1 200	100,0%	-	-	1 200	-	44	3,2%	(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	**130 734**	**132 223**	**32 577**	**24,9%**	**21 282**	**16,3%**	**48 272**	**36,5%**	**102 132**	**77,2%**	**22 456**	**67,1%**	**115,0%**
Property rates	5 318	5 883	1 160	21,8%	1 225	23,0%	2 633	44,8%	5 018	85,3%	7 955	491,6%	(66,9%)

Service charges	27 360	28 678	(6 452)	(23,6%)	4 826	17,6%	8 959	31,2%	7 333	25,6%	(68 972)	(1 385,5%)	(113,0%)
Other revenue	14 583	14 631	641	4,4%	744	5,1%	765	5,2%	2 150	14,7%	3 511	86,4%	(78,2%)
Transfers and Subsidies - Operational	41 547	41 105	20 301	48,9%	4 786	11,5%	10 869	26,4%	35 956	87,5%	73 926	592,6%	(85,3%)
Transfers and Subsidies - Capital	40 728	40 728	16 294	40,0%	9 000	22,1%	24 122	59,2%	49 416	121,3%	6 008	479,2%	301,5%
Interest	1 199	1 199	633	52,8%	702	58,5%	925	77,2%	2 260	188,6%	27	6,2%	3 310,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(85 894)**	**(98 946)**	**(16 067)**	**18,7%**	**(24 310)**	**28,3%**	**(29 635)**	**30,0%**	**(70 012)**	**70,8%**	**(8 381)**	**18,2%**	**253,6%**
Suppliers and employees	(85 790)	(98 842)	(16 067)	18,7%	(24 310)	28,3%	(29 635)	30,0%	(70 012)	70,8%	(8 381)	18,3%	253,6%
Finance charges	(104)	(104)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 841**	**33 276**	**16 510**	**36,8%**	**(3 028)**	**(6,8%)**	**18 637**	**56,0%**	**32 120**	**96,5%**	**14 075**	**194,2%**	**32,4%**
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	**(44 447)**	**(47 377)**	**(12 059)**	**27,1%**	**(19 398)**	**43,6%**	**(8 272)**	**17,5%**	**(39 729)**	**83,9%**	**(3 119)**	**18,4%**	**165,2%**
Capital assets	(44 447)	(47 377)	(12 059)	27,1%	(19 398)	43,6%	(8 272)	17,5%	(39 729)	83,9%	(3 119)	18,4%	165,2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(44 447)**	**(47 377)**	**(12 059)**	**27,1%**	**(19 398)**	**43,6%**	**(8 272)**	**17,5%**	**(39 729)**	**83,9%**	**(3 119)**	**18,4%**	**165,2%**
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	**394**	**(14 100)**	**4 451**	**1 131,0%**	**(22 426)**	**(5 698,1%)**	**10 365**	**(73,5%)**	**(7 609)**	**54,0%**	**10 955**	**(654,5%)**	**(5,4%)**
Cash/cash equivalents at the year begin:	15 897	15 897	-	-	4 451	28,0%	(17 975)	(113,1%)	-	-	44 608	-	(140,3%)
Cash/cash equivalents at the year end:	**16 291**	**1 797**	**4 451**	**27,3%**	**(17 975)**	**(110,3%)**	**(7 609)**	**(423,4%)**	**(7 609)**	**(423,4%)**	**55 563**	**631,2%**	**(113,7%)**

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	1 074	6,0%	393	2,2%	320	1,8%	16 104	90,0%	17 890	26,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	893	15,5%	217	3,8%	191	3,3%	4 476	77,5%	5 777	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	967	6,6%	290	2,0%	280	1,9%	13 045	89,5%	14 581	21,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	740	4,9%	252	1,7%	239	1,6%	13 889	91,9%	15 120	22,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	556	4,4%	197	1,6%	189	1,5%	11 646	92,5%	12 588	18,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	8,8%	23	3,1%	107	14,5%	543	73,6%	738	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	12,3%	9	3,1%	1	,3%	244	84,3%	289	,4%	-	-	-	-
Total By Income Source	**4 331**	**6,5%**	**1 380**	**2,1%**	**1 325**	**2,0%**	**59 947**	**89,5%**	**66 983**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 173	6,1%	456	2,4%	444	2,3%	17 246	89,3%	19 320	28,8%	-	-	-	-
Commercial	821	22,1%	74	2,0%	67	1,8%	2 748	74,1%	3 710	5,5%	-	-	-	-
Households	2 094	4,9%	772	1,8%	735	1,7%	38 812	91,5%	42 412	63,3%	-	-	-	-
Other	243	15,7%	78	5,0%	80	5,2%	1 141	74,0%	1 541	2,3%	-	-	-	-
Total By Customer Group	**4 331**	**6,5%**	**1 380**	**2,1%**	**1 325**	**2,0%**	**59 947**	**89,5%**	**66 983**	**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	-	-	-	-	-	-	7	100,0%	7	,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	2,4%	-	-	-	-	724	97,6%	742	53,7%
Auditor-General	31	100,0%	-	-	-	-	-	-	31	2,3%
Other	-	-	-	-	-	-	601	100,0%	601	43,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**49**	**3,6%**	**-**	**-**	**-**	**-**	**1 332**	**96,4%**	**1 381**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**90 616**	**90 616**	**20 941**	**23,1%**	**9 112**	**10,1%**	**36 306**	**40,1%**	**66 360**	**73,2%**	**41 376**	**80,7%**	**(12,3%)**
Exchange Revenue													
Service charges - Electricity	18 309	18 309	3 237	17,7%	2 295	12,5%	5 909	32,3%	11 440	62,5%	4 443	64,5%	33,0%
Service charges - Water	10 352	10 352	1 798	17,4%	2 032	19,6%	2 121	20,5%	5 951	57,5%	1 928	65,1%	10,0%
Service charges - Waste Water Management	3 092	3 092	700	22,6%	762	24,6%	756	24,5%	2 218	71,7%	659	69,0%	14,7%
Service charges - Waste Management	2 346	2 346	655	27,9%	656	28,0%	658	28,0%	1 969	83,9%	601	81,6%	9,5%
Sale of Goods and Rendering of Services	44	44	9	21,6%	10	22,3%	44	99,9%	63	143,7%	14	76,6%	209,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 301	8 301	2 499	30,1%	2 689	32,4%	2 775	33,4%	7 963	95,9%	2 561	97,5%	8,4%
Interest earned from Current and Non Current Assets	500	500	23	4,6%	43	8,6%	1	,1%	67	13,3%	10	10,6%	(93,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	508	508	101	19,8%	115	22,6%	88	17,3%	303	59,7%	125	58,3%	(29,8%)
Licences or permits	114	114	6	5,6%	8	7,2%	7	6,1%	21	18,9%	7	22,5%	,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	121	121	1	,9%	1	,5%	1	,6%	3	2,1%	0	1,1%	72,5%
Non-Exchange Revenue													
Property rates	10 497	10 497	11 390	108,5%	-	-	-	-	11 390	108,5%	-	90,7%	-
Surcharges and Taxes	-	-	11	-	12	-	76	-	99	-	10	-	655,8%
Fines, penalties and forfeits	33	33	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	33	33	5	14,0%	1	2,8%	2	5,6%	7	22,4%	8	97,9%	(77,1%)
Transfer and subsidies - Operational	36 366	36 366	506	1,4%	490	1,3%	23 869	65,6%	24 865	68,4%	31 009	87,7%	(23,0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**106 143**	**105 893**	**16 293**	**15,4%**	**16 537**	**15,6%**	**16 023**	**15,1%**	**48 853**	**46,1%**	**15 957**	**46,9%**	**,4%**
Employee related costs	39 800	39 500	8 228	20,7%	8 075	20,3%	8 243	20,9%	24 546	62,1%	7 683	60,5%	7,3%
Remuneration of councillors	5 257	5 257	1 283	24,4%	1 276	24,3%	1 207	23,0%	3 767	71,7%	1 253	86,2%	(3,6%)
Bulk purchases - electricity	15 957	15 838	4 817	30,2%	3 345	21,0%	3 665	23,1%	11 827	74,7%	3 017	78,7%	21,5%
Inventory consumed	8 278	8 278	14	,2%	90	1,1%	202	2,4%	307	3,7%	581	11,2%	(65,2%)
Debt impairment	9 962	9 962	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 204	6 204	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	2 452	2 452	394	16,1%	566	23,1%	363	14,8%	1 322	53,9%	1 020	50,5%	(64,4%)
Contracted services	4 416	4 416	418	9,5%	888	20,1%	688	15,6%	1 995	45,2%	321	32,7%	114,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	13 818	13 987	1 139	8,2%	2 296	16,6%	1 654	11,8%	5 089	36,4%	2 082	44,3%	(20,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 528)**	**(15 278)**	**4 648**		**(7 425)**		**20 283**		**17 507**		**25 419**		
Transfers and subsidies - capital (monetary allocations)	28 429	28 429	-	-	9 514	33,5%	2 629	9,2%	12 142	42,7%	14 625	64,5%	(82,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**29 649**		**40 044**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**29 649**		**40 044**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**29 649**		**40 044**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**29 649**		**40 044**		
				-		-		-		-		-	-

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	**27 196**	**27 446**	**1 679**	**6,2%**	**7 216**	**26,5%**	**827**	**3,0%**	**9 722**	**35,4%**	**3 098**	**74,7%**	**(73,3%)**
National Government	26 946	26 946	1 678	6,2%	7 111	26,4%	826	3,1%	9 615	35,7%	3 098	75,7%	(73,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 946**	**26 946**	**1 678**	**6,2%**	**7 111**	**26,4%**	**826**	**3,1%**	**9 615**	**35,7%**	**3 098**	**75,7%**	**(73,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	500	1	,6%	105	41,9%	1	,2%	107	21,5%	-	12,1%	(100,0%)
Capital Expenditure Functional	**28 196**	**28 446**	**1 679**	**6,0%**	**7 216**	**25,6%**	**827**	**2,9%**	**9 722**	**34,2%**	**3 098**	**74,7%**	**(73,3%)**
Municipal governance and administration	**1 250**	**1 500**	**1**	**,1%**	**105**	**8,4%**	**1**	**,1%**	**107**	**7,2%**	**-**	**12,1%**	**(100,0%)**
Executive and Council	250	500	1	,6%	105	41,9%	1	,2%	107	21,5%	-	12,1%	(100,0%)
Finance and administration	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 946**	**26 946**	**1 678**	**6,2%**	**7 111**	**26,4%**	**826**	**3,1%**	**9 615**	**35,7%**	**3 098**	**75,7%**	**(73,4%)**
Energy sources	8 499	8 499	-	-	516	6,1%	181	2,1%	698	8,2%	-	26,8%	(100,0%)
Water Management	18 447	18 447	1 678	9,1%	6 595	35,8%	644	3,5%	8 917	48,3%	3 098	82,1%	(79,2%)
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	**73 220**	**73 220**	**10 061**	**13,7%**	**4 663**	**6,4%**	**52 447**	**71,6%**	**67 171**	**91,7%**	**58 895**	**100,2%**	**(10,9%)**
Property rates	6 928	6 928	21 394	308,8%	1 058	15,3%	6 273	90,5%	28 724	414,6%	1 309	454,5%	379,3%

Service charges	27 872	27 872	2 573	9,2%	2 442	8,8%	2 786	10,0%	7 800	28,0%	3 570	52,4%	(22,0%)
Other revenue	(14 210)	(14 210)	(13 905)	97,9%	1 164	(8,2%)	6 014	(42,3%)	(6 727)	47,3%	11 076	(52,5%)	(45,7%)
Transfers and Subsidies - Operational	42 393	42 393	-	-	-	-	24 689	58,2%	24 689	58,2%	36 662	90,9%	(32,7%)
Transfers and Subsidies - Capital	9 737	9 737	-	-	-	-	12 685	130,3%	12 685	130,3%	6 278	123,2%	102,1%
Interest	500	500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(86 577)**	**(86 577)**	**(35 212)**	**40,7%**	**(22 116)**	**25,5%**	**(29 645)**	**34,2%**	**(86 973)**	**100,5%**	**(23 087)**	**91,3%**	**28,4%**
Suppliers and employees	(84 126)	(84 126)	(35 212)	41,9%	(22 116)	26,3%	(29 645)	35,2%	(86 973)	103,4%	(23 087)	94,0%	28,4%
Finance charges	(2 452)	(2 452)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(13 357)**	**(13 357)**	**(25 151)**	**188,3%**	**(17 453)**	**130,7%**	**22 803**	**(170,7%)**	**(19 802)**	**148,2%**	**35 808**	**395,4%**	**(36,3%)**
Cash Flow from Investing Activities													
Receipts	**114**	**114**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	114	114	-	-	-	-	-	-	-	-	-	-	-
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	**(27 196)**	**(27 196)**	**(1 931)**	**7,1%**	**(8 299)**	**30,5%**	**(924)**	**3,4%**	**(11 153)**	**41,0%**	**(3 098)**	**74,7%**	**(70,2%)**
Capital assets	(27 196)	(27 196)	(1 931)	7,1%	(8 299)	30,5%	(924)	3,4%	(11 153)	41,0%	(3 098)	74,7%	(70,2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 082)**	**(27 082)**	**(1 931)**	**7,1%**	**(8 299)**	**30,6%**	**(924)**	**3,4%**	**(11 153)**	**41,2%**	**(3 098)**	**74,7%**	**(70,2%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**(1)**	**-**	**(1)**	**-**	**3**	**-**	**1**	**-**	**2**	**45,3%**	**41,6%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(1)	-	(1)	-	3	-	1	-	2	45,3%	41,6%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(1)**	**-**	**(1)**	**-**	**3**	**-**	**1**	**-**	**2**	**45,3%**	**41,6%**
Net Increase/(Decrease) in cash held	**(40 439)**	**(40 439)**	**(27 084)**	**67,0%**	**(25 753)**	**63,7%**	**21 882**	**(54,1%)**	**(30 955)**	**76,5%**	**32 711**	**31,0%**	**(33,1%)**
Cash/cash equivalents at the year begin:	(13 821)	(13 821)	-	-	(23 312)	168,7%	(49 065)	355,0%	-	-	(40 040)	(33,8%)	22,5%
Cash/cash equivalents at the year end:	**(54 261)**	**(54 261)**	**(23 312)**	**43,0%**	**(49 065)**	**90,4%**	**(27 183)**	**50,1%**	**(27 183)**	**50,1%**	**(7 329)**	**55,0%**	**270,9%**

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	641	,9%	734	1,1%	524	,8%	67 233	97,3%	69 133	40,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	563	11,2%	339	6,7%	222	4,4%	3 910	77,7%	5 035	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	159	1,3%	116	1,0%	115	,9%	11 777	96,8%	12 167	7,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	228	1,7%	221	1,7%	216	1,7%	12 385	94,9%	13 049	7,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	215	1,7%	209	1,6%	202	1,6%	12 314	95,2%	12 940	7,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	915	1,6%	934	1,7%	924	1,7%	53 088	95,0%	55 862	32,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	,8%	14	,8%	23	1,4%	1 603	97,0%	1 653	1,0%	-	-	-	-
Total By Income Source	**2 736**	**1,6%**	**2 567**	**1,5%**	**2 226**	**1,3%**	**162 311**	**95,6%**	**169 839**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	108	8,6%	106	8,4%	93	7,4%	943	75,5%	1 249	,7%	-	-	-	-
Commercial	718	4,9%	433	2,9%	318	2,2%	13 213	90,0%	14 682	8,6%	-	-	-	-
Households	1 910	1,2%	2 029	1,3%	1 815	1,2%	148 154	96,3%	153 907	90,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 736**	**1,6%**	**2 567**	**1,5%**	**2 226**	**1,3%**	**162 311**	**95,6%**	**169 839**	**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	1 345	2,0%	1 523	2,3%	1 353	2,0%	62 066	93,6%	66 287	52,2%
Bulk Water	661	1,9%	994	2,9%	1 114	3,2%	32 055	92,0%	34 824	27,4%
PAYE deductions	568	100,0%	-	-	-	-	-	-	568	,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	326	100,0%	-	-	-	-	-	-	326	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	53,8%	168	35,8%	3	,6%	46	9,7%	469	,4%
Auditor-General	-	-	-	-	-	-	4 659	100,0%	4 659	3,7%
Other	1 054	5,3%	(2 999)	(15,2%)	525	2,7%	21 133	107,2%	19 712	15,5%
Medical Aid deductions	142	100,0%	-	-	-	-	-	-	142	,1%
Total	**4 349**	**3,4%**	**(314)**	**(,2%)**	**2 994**	**2,4%**	**119 958**	**94,5%**	**126 988**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
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	**77 789**	**79 364**	**28 723**	**36,9%**	**23 919**	**30,7%**	**16 703**	**21,0%**	**69 345**	**87,4%**	**18 745**	**89,5%**	**(10,9%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 300	5 100	870	20,2%	50	1,2%	(870)	(17,1%)	50	1,0%	-	7,8%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	100	100	43	43,1%	(13)	(13,0%)	-	-	30	30,1%	25	114,0%	(100,0%)
Interest earned from Current and Non Current Assets	2 060	2 060	602	29,2%	355	17,2%	454	22,0%	1 411	68,5%	586	122,1%	(22,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 020	1 300	616	30,5%	(437)	(21,6%)	278	21,4%	456	35,1%	612	99,3%	(54,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	160	1 325	78	48,7%	66	41,1%	523	39,5%	666	50,3%	7	11,6%	7 212,3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	30	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 119	69 560	26 514	38,4%	23 899	34,6%	16 319	23,5%	66 732	95,9%	17 514	94,5%	(6,8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	(81)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**77 274**	**78 796**	**19 033**	**24,6%**	**22 016**	**28,5%**	**15 522**	**19,7%**	**56 571**	**71,8%**	**21 218**	**68,0%**	**(26,8%)**
Employee related costs	50 760	52 866	12 659	24,9%	15 288	30,1%	12 166	23,0%	40 113	75,9%	10 883	74,6%	11,8%
Remuneration of councillors	5 078	5 123	1 218	24,0%	1 226	24,1%	1 208	23,6%	3 651	71,3%	1 224	77,4%	(1,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	239	303	14	5,7%	10	4,3%	89	29,3%	113	37,2%	45	64,3%	96,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 326	1 963	-	-	638	48,1%	(638)	(32,5%)	-	-	-	-	(100,0%)
Interest,Dividends and Rent on Land	138	178	35	25,6%	64	46,1%	42	23,7%	141	79,1%	35	35,3%	19,7%
Contracted services	7 694	5 413	1 840	23,9%	1 086	14,1%	537	9,9%	3 463	64,0%	5 822	56,6%	(90,8%)
Transfers and subsidies	550	763	541	98,4%	59	10,6%	41	5,4%	640	83,9%	186	92,3%	(78,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	11 491	12 187	2 728	23,7%	3 646	31,7%	2 077	17,0%	8 451	69,3%	3 022	63,2%	(31,3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**515**	**569**	**9 689**		**1 903**		**1 182**		**12 774**		**(2 473)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	2 188	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**12 774**		**(2 473)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**12 774**		**(2 473)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**12 774**		**(2 473)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**12 774**		**(2 473)**		

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	**515**	**2 823**	**-**	**-**	**80**	**15,5%**	**60**	**2,1%**	**140**	**5,0%**	**-**	**-**	**(100,0%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	15	15	-	-	-	-	12	82,9%	12	82,9%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15**	**15**	**-**	**-**	**-**	**-**	**12**	**82,9%**	**12**	**82,9%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2 808	-	-	80	16,0%	48	1,7%	128	4,5%	-	-	(100,0%)
Capital Expenditure Functional	**515**	**2 823**	**-**	**-**	**80**	**15,5%**	**60**	**2,1%**	**140**	**5,0%**	**-**	**-**	**(100,0%)**
Municipal governance and administration	**-**	**2 270**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	2 270	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**38**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	38	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**515**	**515**	**-**	**-**	**80**	**15,5%**	**60**	**11,7%**	**140**	**27,2%**	**-**	**-**	**(100,0%)**
Planning and Development	515	515	-	-	80	15,5%	60	11,7%	140	27,2%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	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	**79 529**	**84 385**	**74 936**	**94,2%**	**44 491**	**55,9%**	**57 924**	**68,6%**	**177 351**	**210,2%**	**51 148**	**193,6%**	**13,2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11 520	16 185	45 001	390,6%	23 971	208,1%	40 930	252,9%	109 902	679,1%	35 633	1 267,0%	14,9%
Transfers and Subsidies - Operational	66 009	66 200	29 589	44,8%	20 165	30,5%	16 698	25,2%	66 452	100,4%	15 078	84,2%	10,7%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 000	2 000	346	17,3%	355	17,8%	296	14,8%	997	49,9%	437	93,9%	(32,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(87 563)**	**(88 810)**	**(38 324)**	**43,8%**	**(40 256)**	**46,0%**	**(34 276)**	**38,6%**	**(112 856)**	**127,1%**	**(34 779)**	**139,6%**	**(1,4%)**
Suppliers and employees	(87 295)	(87 879)	(38 324)	43,9%	(40 256)	46,1%	(34 276)	39,0%	(112 856)	128,4%	(34 779)	140,8%	(1,4%)
Finance charges	(168)	(168)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(100)	(763)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(8 034)**	**(4 426)**	**36 612**	**(455,7%)**	**4 235**	**(52,7%)**	**23 648**	**(534,4%)**	**64 495**	**(1 457,3%)**	**16 369**	**822,4%**	**44,5%**
Cash Flow from Investing Activities													
Receipts	**-**	**(81)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	(81)	-	-	-	-	-	-	-	-	-	-	-
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	**(515)**	**(2 823)**	**-**	**-**	**(80)**	**15,5%**	**(60)**	**2,1%**	**(140)**	**5,0%**	**-**	**-**	**(100,0%)**
Capital assets	(515)	(2 823)	-	-	(80)	15,5%	(60)	2,1%	(140)	5,0%	-	-	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(515)**	**(2 904)**	**-**	**-**	**(80)**	**15,5%**	**(60)**	**2,1%**	**(140)**	**4,8%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(236)**	**(236)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(236)**	**(236)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8 785)**	**(7 565)**	**36 612**	**(416,8%)**	**4 155**	**(47,3%)**	**23 588**	**(311,8%)**	**64 355**	**(850,7%)**	**16 369**	**1 006,9%**	**44,1%**
Cash/cash equivalents at the year begin:	9 850	9 850	22 361	227,0%	53 666	544,8%	57 822	587,0%	22 361	227,0%	53 714	145,3%	7,6%
Cash/cash equivalents at the year end:	**1 066**	**2 285**	**53 666**	**5 036,5%**	**57 822**	**5 426,4%**	**81 410**	**3 562,1%**	**81 410**	**3 562,1%**	**70 083**	**455,5%**	**16,2%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	136	12,6%	133	12,3%	114	10,6%	700	64,6%	1 083	73,6%	-	-	-	-
Interest on Arrear Debtor Accounts	7	3,0%	9	4,0%	8	3,3%	207	89,7%	231	15,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	64	40,8%	33	20,9%	23	14,9%	37	23,4%	157	10,7%	-	-	-	-
Total By Income Source	**207**	**14,1%**	**175**	**11,9%**	**145**	**9,9%**	**943**	**64,1%**	**1 470**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	135	12,2%	138	12,4%	121	10,9%	712	64,4%	1 106	75,2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	72	19,6%	38	10,3%	24	6,7%	231	63,4%	365	24,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**207**	**14,1%**	**175**	**11,9%**	**145**	**9,9%**	**943**	**64,1%**	**1 470**	**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	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**165 444**	**163 908**	**24 224**	**14,6%**	**33 908**	**20,5%**	**36 835**	**22,5%**	**94 968**	**57,9%**	**16 186**	**23,9%**	**127,6%**
Exchange Revenue													
Service charges - Electricity	23 135	23 135	6 354	27,5%	4 429	19,1%	7 449	32,2%	18 231	78,8%	3 869	47,4%	92,5%
Service charges - Water	13 437	13 437	1 312	9,8%	2 758	20,5%	2 381	17,7%	6 451	48,0%	1 759	37,7%	35,4%
Service charges - Waste Water Management	4 974	4 974	1 281	25,7%	1 277	25,7%	1 335	26,8%	3 892	78,3%	1 050	54,5%	27,1%
Service charges - Waste Management	5 620	5 620	1 518	27,0%	1 523	27,1%	1 520	27,0%	4 561	81,2%	1 336	54,2%	13,8%
Sale of Goods and Rendering of Services	87	87	37	42,7%	41	47,4%	16	17,9%	94	108,0%	6	63,1%	157,3%
Agency services	388	388	33	8,4%	20	5,1%	19	4,9%	71	18,3%	40	47,1%	(53,0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 177	7 177	2 099	29,2%	2 289	31,9%	2 344	32,7%	6 732	93,8%	1 674	58,1%	40,0%
Interest earned from Current and Non Current Assets	2 094	2 094	-	-	-	-	-	-	-	-	389	35,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	108	108	21	19,4%	22	20,1%	27	24,8%	69	64,4%	22	51,5%	18,8%
Rental from Fixed Assets	467	467	0	,1%	1	,3%	2	,3%	3	,7%	5	1,7%	(68,2%)
Licences or permits	270	270	30	11,2%	12	4,3%	3	1,0%	44	16,5%	24	49,1%	(88,9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	501	81	16,2%	49	9,8%	51	10,1%	181	36,1%	43	16,3%	17,0%
Non-Exchange Revenue													
Property rates	23 799	23 799	10 637	44,7%	4 359	18,3%	4 372	18,4%	19 369	81,4%	5 133	33,6%	(14,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 633	19 633	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 974	59 438	-	-	16 370	26,8%	16 572	27,9%	32 942	55,4%	-	,4%	(100,0%)
Interest Receivables	2 779	2 779	821	29,5%	759	27,3%	745	26,8%	2 326	83,7%	834	71,7%	(10,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**163 027**	**163 191**	**31 644**	**19,4%**	**29 168**	**17,9%**	**22 032**	**13,5%**	**82 844**	**50,8%**	**24 493**	**46,7%**	**(10,0%)**
Employee related costs	41 671	41 498	10 723	25,7%	10 606	25,5%	10 023	24,2%	31 353	75,6%	10 230	56,4%	(2,0%)
Remuneration of councillors	5 106	5 106	1 227	24,0%	1 287	25,2%	1 287	25,2%	3 800	74,4%	1 397	84,3%	(7,9%)
Bulk purchases - electricity	28 086	28 086	9 168	32,6%	6 007	21,4%	6 139	21,9%	21 314	75,9%	5 527	68,1%	11,1%
Inventory consumed	2 010	2 031	491	24,4%	268	13,3%	556	27,4%	1 315	64,8%	306	76,4%	81,6%
Debt impairment	20 133	20 133	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	17 164	17 164	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	1 137	1 931	348	30,6%	367	32,3%	277	14,3%	991	51,3%	364	29,6%	(24,0%)
Contracted services	20 963	20 048	5 201	24,8%	3 823	18,2%	931	4,6%	9 955	49,7%	2 399	45,1%	(61,2%)
Transfers and subsidies	350	350	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	26 406	26 845	4 487	17,0%	6 810	25,8%	2 820	10,5%	14 116	52,6%	4 270	69,6%	(34,0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 417**	**717**	**(7 420)**		**4 741**		**14 803**		**12 124**		**(8 308)**		
Transfers and subsidies - capital (monetary allocations)	35 779	35 779	-	-	-	-	21 768	60,8%	21 768	60,8%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**33 891**		**(8 308)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**33 891**		**(8 308)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**33 891**		**(8 308)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**33 891**		**(8 308)**		
				-		-		-		-		-	-

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	**82 779**	**40 779**	**7 837**	**9,5%**	**6 778**	**8,2%**	**2 065**	**5,1%**	**16 680**	**40,9%**	**579**	**29,2%**	**256,7%**
National Government	35 779	35 779	7 837	21,9%	6 778	18,9%	2 065	5,8%	16 680	46,6%	579	37,2%	256,7%
Provincial Government	46 000	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**81 779**	**35 779**	**7 837**	**9,6%**	**6 778**	**8,3%**	**2 065**	**5,8%**	**16 680**	**46,6%**	**579**	**37,2%**	**256,7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**82 779**	**40 779**	**7 837**	**9,5%**	**6 778**	**8,2%**	**2 065**	**5,1%**	**16 680**	**40,9%**	**579**	**29,2%**	**256,7%**
Municipal governance and administration	**1 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	5 000	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 156**	**12 156**	**356**	**2,9%**	**-**	**-**	**-**	**-**	**356**	**2,9%**	**174**	**9,9%**	**(100,0%)**
Community and Social Services	12 156	12 156	356	2,9%	-	-	-	-	356	2,9%	174	9,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**69 623**	**23 623**	**7 481**	**10,7%**	**6 778**	**9,7%**	**2 065**	**8,7%**	**16 324**	**69,1%**	**405**	**32,3%**	**409,8%**
Energy sources	52 600	6 600	-	-	2 172	4,1%	-	-	2 172	32,9%	-	-	-
Water Management	11 000	7 000	-	-	-	-	1 996	28,5%	1 996	28,5%	-	13,8%	(100,0%)
Waste Water Management	6 023	10 023	7 481	124,2%	4 606	76,5%	69	,7%	12 156	121,3%	405	50,5%	(82,9%)
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	**185 103**	**185 103**	**13 722**	**7,4%**	**35 755**	**19,3%**	**36 065**	**19,5%**	**85 542**	**46,2%**	**85 124**	**153,1%**	**(57,6%)**
Property rates	16 897	16 897	2 092	12,4%	5 326	31,5%	2 750	16,3%	10 169	60,2%	18 563	403,2%	(85,2%)

Service charges	40 541	40 541	7 762	19,1%	9 085	22,4%	7 490	18,5%	24 338	60,0%	61 374	473,9%	(87,8%)
Other revenue	28 632	28 632	203	,7%	147	,5%	152	,5%	502	1,8%	2 631	39,2%	(94,2%)
Transfers and Subsidies - Operational	60 474	60 474	3 664	6,1%	16 405	27,1%	14 267	23,6%	34 335	56,8%	-	-	(100,0%)
Transfers and Subsidies - Capital	35 779	35 779	-	-	4 792	13,4%	11 406	31,9%	16 198	45,3%	-	-	(100,0%)
Interest	2 779	2 779	-	-	-	-	-	-	-	-	2 556	114,9%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(141 072)**	**(141 072)**	**11 568**	**(8,2%)**	**323**	**(,2%)**	**(8 132)**	**5,8%**	**3 758**	**(2,7%)**	**(5 182)**	**8,7%**	**56,9%**
Suppliers and employees	(139 585)	(139 585)	11 568	(8,3%)	323	(,2%)	(8 132)	5,8%	3 758	(2,7%)	(5 182)	8,9%	56,9%
Finance charges	(1 137)	(1 137)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(350)	(350)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 031**	**44 031**	**25 290**	**57,4%**	**36 077**	**81,9%**	**27 933**	**63,4%**	**89 301**	**202,8%**	**79 942**	**675,2%**	**(65,1%)**
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	**(36 779)**	**(36 779)**	**(6 895)**	**18,7%**	**(2 913)**	**7,9%**	**(1 724)**	**4,7%**	**(11 531)**	**31,4%**	**(666)**	**42,8%**	**158,9%**
Capital assets	(36 779)	(36 779)	(6 895)	18,7%	(2 913)	7,9%	(1 724)	4,7%	(11 531)	31,4%	(666)	42,8%	158,9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 779)**	**(36 779)**	**(6 895)**	**18,7%**	**(2 913)**	**7,9%**	**(1 724)**	**4,7%**	**(11 531)**	**31,4%**	**(666)**	**42,8%**	**158,9%**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**7 252**	**7 252**	**18 395**	**253,7%**	**33 165**	**457,3%**	**26 209**	**361,4%**	**77 769**	**1 072,4%**	**79 276**	**4 101,2%**	**(66,9%)**
Cash/cash equivalents at the year begin:	13 377	36 946	34 765	259,9%	53 160	397,4%	86 325	233,7%	34 765	94,1%	154 430	-	(44,1%)
Cash/cash equivalents at the year end:	**20 629**	**44 198**	**53 160**	**257,7%**	**86 325**	**418,5%**	**112 534**	**254,6%**	**112 534**	**254,6%**	**233 616**	**733,5%**	**(51,8%)**

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	2 632	2,9%	1 109	1,2%	1 195	1,3%	85 508	94,5%	90 443	34,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 112	9,3%	775	3,4%	581	2,6%	19 125	84,6%	22 592	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 556	4,1%	1 119	1,8%	1 084	1,7%	57 652	92,4%	62 411	23,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 068	2,7%	513	1,3%	504	1,3%	36 921	94,7%	39 006	14,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 274	3,0%	585	1,4%	571	1,3%	40 625	94,4%	43 055	16,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	111	3,3%	48	1,4%	47	1,4%	3 128	93,8%	3 335	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	2,3%	7	4,2%	0	,2%	146	93,3%	157	,1%	-	-	-	-
Total By Income Source	**9 756**	**3,7%**	**4 156**	**1,6%**	**3 983**	**1,5%**	**243 103**	**93,1%**	**260 998**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 892	5,0%	929	2,5%	720	1,9%	34 238	90,6%	37 779	14,5%	-	-	-	-
Commercial	2 102	10,1%	592	2,9%	544	2,6%	17 523	84,4%	20 761	8,0%	-	-	-	-
Households	4 951	2,7%	2 272	1,3%	2 355	1,3%	171 494	94,7%	181 072	69,4%	-	-	-	-
Other	810	3,8%	364	1,7%	364	1,7%	19 847	92,8%	21 385	8,2%	-	-	-	-
Total By Customer Group	**9 756**	**3,7%**	**4 156**	**1,6%**	**3 983**	**1,5%**	**243 103**	**93,1%**	**260 998**	**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	1 849	1,8%	2 141	2,1%	2 185	2,2%	95 186	93,9%	101 362	73,6%
Bulk Water	229	88,7%	-	-	-	-	29	11,3%	258	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	324	100,0%	-	-	-	-	-	-	324	,2%
Loan repayments	-	-	-	-	-	-	17	100,0%	17	-
Trade Creditors	1 919	14,4%	584	4,4%	995	7,5%	9 794	73,7%	13 293	9,6%
Auditor-General	-	-	183	,9%	583	3,0%	18 855	96,1%	19 621	14,2%
Other	19	,6%	-	-	6	,2%	2 903	99,1%	2 928	2,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 340**	**3,1%**	**2 908**	**2,1%**	**3 770**	**2,7%**	**126 785**	**92,0%**	**137 803**	**100,0%**

Contact Details

Municipal Manager	Mrs L S Itumeleng	053 621 0026
Chief Financial Officer	Mr Radiile Shuping	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**271 803**	**283 981**	**82 507**	**30,4%**	**63 367**	**23,3%**	**59 739**	**21,0%**	**205 613**	**72,4%**	**55 650**	**73,2%**	**7,3%**
Exchange Revenue													
Service charges - Electricity	58 271	64 002	17 406	29,9%	11 668	20,0%	13 556	21,2%	42 630	66,6%	9 788	60,1%	38,5%
Service charges - Water	24 047	24 047	4 937	20,5%	5 410	22,5%	5 584	23,2%	15 931	66,3%	5 209	62,5%	7,2%
Service charges - Waste Water Management	15 588	15 065	3 821	24,5%	3 730	23,9%	3 689	24,5%	11 240	74,6%	3 398	70,6%	8,6%
Service charges - Waste Management	9 858	9 858	2 560	26,0%	2 627	26,7%	2 446	24,8%	7 634	77,4%	2 216	73,5%	10,4%
Sale of Goods and Rendering of Services	416	308	74	17,9%	48	11,6%	98	31,8%	221	71,7%	42	19,7%	132,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 999	30 406	7 369	32,0%	7 730	33,6%	7 978	26,2%	23 078	75,9%	7 112	95,5%	12,2%
Interest earned from Current and Non Current Assets	548	756	202	36,9%	174	31,8%	196	25,9%	572	75,6%	239	91,8%	(17,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	105	83	23	21,6%	25	24,2%	13	15,5%	61	73,9%	23	73,8%	(45,0%)
Rental from Fixed Assets	199	173	57	28,4%	23	11,6%	41	23,5%	120	69,7%	24	59,1%	66,2%
Licences or permits	77	77	7	9,8%	1	,9%	5	6,6%	13	17,3%	12	56,0%	(58,3%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 439	834	165	11,5%	128	8,9%	284	34,0%	576	69,1%	187	39,9%	51,9%
Non-Exchange Revenue													
Property rates	20 770	20 770	9 206	44,3%	3 880	18,7%	3 882	18,7%	16 968	81,7%	3 599	80,9%	7,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 736	27 736	664	2,4%	587	2,1%	308	1,1%	1 559	5,6%	1 759	12,7%	(82,5%)
Licences or permits	925	925	276	29,8%	158	17,1%	319	34,5%	753	81,4%	150	61,2%	112,5%
Transfer and subsidies - Operational	81 702	81 702	33 966	41,6%	25 246	30,9%	19 379	23,7%	78 591	96,2%	20 183	97,6%	(4,0%)
Interest Receivables	5 137	5 253	1 255	24,4%	1 412	27,5%	1 443	27,5%	4 110	78,2%	1 228	75,0%	17,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 987	1 987	517	26,0%	519	26,1%	519	26,1%	1 555	78,3%	481	120,8%	7,8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**269 013**	**279 146**	**23 496**	**8,7%**	**50 176**	**18,7%**	**50 092**	**17,9%**	**123 764**	**44,3%**	**39 903**	**48,8%**	**25,5%**
Employee related costs	87 183	89 773	11 751	13,5%	17 260	19,8%	20 310	22,6%	49 321	54,9%	15 222	53,1%	33,4%
Remuneration of councillors	6 305	6 305	1 444	22,9%	1 444	22,9%	1 444	22,9%	4 332	68,7%	1 444	72,0%	-
Bulk purchases - electricity	66 273	66 273	22	-	20 778	31,4%	16 584	25,0%	37 384	56,4%	13 742	74,6%	20,7%
Inventory consumed	1 834	1 854	49	2,7%	295	16,1%	196	10,6%	540	29,1%	229	27,8%	(14,3%)
Debt impairment	18 803	25 971	-	-	2	-	-	-	2	-	-	-	-
Depreciation, Amortisation and Impairment	27 457	27 457	-	-	-	-	-	-	-	-	185	,7%	(100,0%)
Interest,Dividends and Rent on Land	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 564	19 701	4 062	20,8%	2 596	13,3%	3 593	18,2%	10 251	52,0%	2 385	55,1%	50,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 592	3 563	20	,8%	162	6,3%	376	10,5%	558	15,7%	367	34,0%	2,5%
Operational Cost and Other Cost	37 002	36 251	6 149	16,6%	7 637	20,6%	7 589	20,9%	21 375	59,0%	6 330	56,2%	19,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 790**	**4 835**	**59 010**		**13 191**		**9 647**		**81 849**		**15 746**		
Transfers and subsidies - capital (monetary allocations)	37 433	28 233	9 146	24,4%	3 616	9,7%	16 091	57,0%	28 853	102,2%	-	90,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 223**	**33 067**	**68 156**		**16 807**		**25 738**		**110 702**		**15 746**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 223**	**33 067**	**68 156**		**16 807**		**25 738**		**110 702**		**15 746**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 223**	**33 067**	**68 156**		**16 807**		**25 738**		**110 702**		**15 746**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	34	34	11	32,4%	11	31,3%	1	3,7%	23	67,3%	12	49,3%	(90,1%)
Surplus/(Deficit) for the year	**40 256**	**33 101**	**68 167**		**16 818**		**25 739**		**110 724**		**15 759**		
				-		-		-		-		-	-

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	**40 154**	**31 754**	**2 431**	**6,1%**	**7 114**	**17,7%**	**3 887**	**12,2%**	**13 432**	**42,3%**	**2 462**	**67,5%**	**57,8%**
National Government	37 433	28 233	2 422	6,5%	7 085	18,9%	3 613	12,8%	13 120	46,5%	2 074	69,8%	74,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 433**	**28 233**	**2 422**	**6,5%**	**7 085**	**18,9%**	**3 613**	**12,8%**	**13 120**	**46,5%**	**2 074**	**69,8%**	**74,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 721	3 521	8	,3%	30	1,1%	273	7,8%	312	8,8%	389	49,8%	(29,7%)
Capital Expenditure Functional	**40 154**	**31 754**	**2 431**	**6,1%**	**7 114**	**17,7%**	**3 887**	**12,2%**	**13 432**	**42,3%**	**2 462**	**67,5%**	**57,8%**
Municipal governance and administration	**350**	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	350	350	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**1 600**	**353**	**3,5%**	**1 171**	**11,7%**	**(1 179)**	**(73,7%)**	**345**	**21,6%**	**(2 036)**	**69,3%**	**(42,1%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	1 600	353	3,5%	1 171	11,7%	(1 179)	(73,7%)	345	21,6%	(2 036)	69,3%	(42,1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 571**	**1 571**	**8**	**,5%**	**30**	**1,9%**	**273**	**17,4%**	**311**	**19,8%**	**4 161**	**96,9%**	**(93,4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 571	1 571	8	,5%	30	1,9%	273	17,4%	311	19,8%	4 161	96,9%	(93,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 233**	**28 233**	**2 070**	**7,3%**	**5 914**	**20,9%**	**4 793**	**17,0%**	**12 776**	**45,3%**	**337**	**23,8%**	**1 322,1%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	30,5%	-
Water Management	15 800	15 800	1	-	5 168	32,7%	1 782	11,3%	6 951	44,0%	-	-	(100,0%)
Waste Water Management	12 433	12 433	2 069	16,6%	745	6,0%	3 011	24,2%	5 825	46,9%	337	69,1%	793,5%
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	**270 025**	**269 256**	**79 371**	**29,4%**	**67 281**	**24,9%**	**70 846**	**26,3%**	**217 498**	**80,8%**	**55 142**	**89,8%**	**28,5%**
Property rates	17 456	17 456	2 733	15,7%	3 027	17,3%	2 795	16,0%	8 555	49,0%	4 731	57,9%	(40,9%)

Service charges	86 958	91 892	14 691	16,9%	14 756	17,0%	19 122	20,8%	48 569	52,9%	18 102	55,2%	5,6%
Other revenue	30 841	30 080	18 366	59,5%	20 228	65,6%	12 730	42,3%	51 324	170,6%	11 539	220,9%	10,3%
Transfers and Subsidies - Operational	81 702	81 702	33 966	41,6%	25 246	30,9%	19 379	23,7%	78 591	96,2%	20 183	97,6%	(4,0%)
Transfers and Subsidies - Capital	37 433	28 233	9 146	24,4%	3 616	9,7%	16 091	57,0%	28 853	102,2%	-	90,3%	(100,0%)
Interest	15 635	19 894	470	3,0%	407	2,6%	728	3,7%	1 605	8,1%	587	8,4%	24,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(209 367)**	**(214 083)**	**(38 931)**	**18,6%**	**(21 148)**	**10,1%**	**(20 756)**	**9,7%**	**(80 835)**	**37,8%**	**(29 215)**	**44,5%**	**(29,0%)**
Suppliers and employees	(209 367)	(214 083)	(38 931)	18,6%	(21 148)	10,1%	(20 756)	9,7%	(80 835)	37,8%	(29 215)	44,8%	(29,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**60 658**	**55 174**	**40 440**	**66,7%**	**46 133**	**76,1%**	**50 089**	**90,8%**	**136 662**	**247,7%**	**25 927**	**297,9%**	**93,2%**
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	**(40 154)**	**(31 754)**	**(6 150)**	**15,3%**	**(8 177)**	**20,4%**	**(6 314)**	**19,9%**	**(20 641)**	**65,0%**	**(1 310)**	**67,7%**	**382,0%**
Capital assets	(40 154)	(31 754)	(6 150)	15,3%	(8 177)	20,4%	(6 314)	19,9%	(20 641)	65,0%	(1 310)	67,7%	382,0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 154)**	**(31 754)**	**(6 150)**	**15,3%**	**(8 177)**	**20,4%**	**(6 314)**	**19,9%**	**(20 641)**	**65,0%**	**(1 310)**	**67,7%**	**382,0%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**20 504**	**23 420**	**34 291**	**167,2%**	**37 956**	**185,1%**	**43 775**	**186,9%**	**116 021**	**495,4%**	**24 618**	**544,5%**	**77,8%**
Cash/cash equivalents at the year begin:	17 272	5 524	5 524	32,0%	39 814	230,5%	77 770	1 407,9%	5 524	100,0%	89 849	100,0%	(13,4%)
Cash/cash equivalents at the year end:	**37 776**	**28 944**	**39 814**	**105,4%**	**77 770**	**205,9%**	**121 545**	**419,9%**	**121 545**	**419,9%**	**114 467**	**498,0%**	**6,2%**

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	(670)	(,5%)	1 943	1,4%	2 009	1,4%	136 130	97,6%	139 412	25,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 334	4,5%	2 096	4,1%	3 748	7,3%	43 214	84,1%	51 392	9,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 014	1,7%	872	1,5%	750	1,3%	56 562	95,5%	59 199	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 442	1,7%	1 325	1,6%	1 242	1,5%	79 143	95,2%	83 153	15,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	763	1,0%	863	1,1%	824	1,0%	76 905	96,9%	79 355	14,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(15)	(,5%)	0	-	0	-	3 223	100,5%	3 208	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	3 181	2,4%	3 188	2,4%	3 108	2,3%	124 779	92,9%	134 256	24,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 353)	312,7%	13	(3,0%)	0	(,1%)	907	(209,6%)	(433)	(,1%)	-	-	-	-
Total By Income Source	**6 696**	**1,2%**	**10 301**	**1,9%**	**11 683**	**2,1%**	**520 863**	**94,8%**	**549 543**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	962	4,7%	1 168	5,7%	1 472	7,2%	16 906	82,4%	20 509	3,7%	-	-	-	-
Commercial	1 620	11,1%	1 022	7,0%	960	6,6%	11 029	75,4%	14 632	2,7%	-	-	-	-
Households	3 445	,7%	7 417	1,5%	8 565	1,8%	464 953	96,0%	484 380	88,1%	-	-	-	-
Other	669	2,2%	694	2,3%	686	2,3%	27 974	93,2%	30 023	5,5%	-	-	-	-
Total By Customer Group	**6 696**	**1,2%**	**10 301**	**1,9%**	**11 683**	**2,1%**	**520 863**	**94,8%**	**549 543**	**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	5 417	17,3%	4 944	15,8%	5 470	17,4%	15 541	49,5%	31 372	94,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	341	100,0%	341	1,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	162	11,2%	64	4,4%	547	37,8%	677	46,7%	1 449	4,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 579**	**16,8%**	**5 008**	**15,1%**	**6 017**	**18,1%**	**16 559**	**49,9%**	**33 162**	**100,0%**

Contact Details

Municipal Manager	Mr Themsile W Msengana	051 753 0777
Chief Financial Officer	Mr Ncedo Lenard Thiso	051 753 0777

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
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	**392 856**	**398 576**	**44 396**	**11,3%**	**56 325**	**14,3%**	**57 666**	**14,5%**	**158 387**	**39,7%**	**36 088**	**12,4%**	**59,8%**
Exchange Revenue													
Service charges - Electricity	153 969	153 191	5 061	3,3%	15 105	9,8%	12 849	8,4%	33 015	21,6%	4 788	3,7%	168,4%
Service charges - Water	39 839	38 851	301	,8%	3 196	8,0%	2 965	7,6%	6 461	16,6%	4 474	13,4%	(33,7%)
Service charges - Waste Water Management	12 013	9 540	1 490	12,4%	4 428	36,9%	2 946	30,9%	8 864	92,9%	3 359	37,9%	(12,3%)
Service charges - Waste Management	5 318	3 629	740	13,9%	2 195	41,3%	1 460	40,2%	4 395	121,1%	1 731	40,9%	(15,7%)
Sale of Goods and Rendering of Services	1 582	1 582	180	11,4%	104	6,6%	95	6,0%	380	24,0%	114	13,8%	(16,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 702	31 090	2 861	29,5%	5 740	59,2%	5 916	19,0%	14 517	46,7%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	4 811	5 029	222	4,6%	300	6,2%	215	4,3%	737	14,6%	(694)	(11,1%)	(130,9%)
Dividends	2	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	499	579	43	8,7%	58	11,5%	47	8,0%	147	25,5%	42	16,9%	10,4%
Licences or permits	1 793	1 793	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	19	1 500	241	1 251,1%	195	1 009,8%	276	18,4%	712	47,5%	39	308,4%	609,6%
Non-Exchange Revenue													
Property rates	89 871	89 871	3 491	3,9%	10 202	11,4%	7 008	7,8%	20 701	23,0%	6 417	15,1%	9,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 275	3 275	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 588	58 073	27 506	39,5%	10 490	15,1%	16 604	28,6%	54 600	94,0%	15 818	23,1%	5,0%
Interest Receivables	574	574	2 259	393,6%	4 313	751,5%	4 387	764,4%	10 958	1 909,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 899	-	2 899	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**391 758**	**449 485**	**14 893**	**3,8%**	**22 337**	**5,7%**	**80 367**	**17,9%**	**117 596**	**26,2%**	**13 297**	**9,3%**	**504,4%**
Employee related costs	128 470	128 470	160	,1%	-	-	-	-	160	,1%	850	4,7%	(100,0%)
Remuneration of councillors	6 042	6 042	-	-	-	-	529	8,8%	529	8,8%	-	-	(100,0%)
Bulk purchases - electricity	80 000	120 000	-	-	8 350	10,4%	24 279	20,2%	32 629	27,2%	7 350	20,0%	230,3%
Inventory consumed	12 656	11 563	3 946	31,2%	70	,6%	2 803	24,2%	6 818	59,0%	326	3,8%	758,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 336	11 336	-	-	-	-	26 329	232,3%	26 329	232,3%	-	-	(100,0%)
Interest,Dividends and Rent on Land	10 478	42 479	6	,1%	4 448	42,5%	14 423	34,0%	18 877	44,4%	19	,4%	76 029,1%
Contracted services	26 320	27 922	5 572	21,2%	3 076	11,7%	6 064	21,7%	14 713	52,7%	3 494	13,7%	73,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	67 239	67 239	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	49 218	34 435	5 209	10,6%	6 392	13,0%	5 939	17,2%	17 540	50,9%	1 257	8,5%	372,7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 097**	**(50 909)**	**29 503**		**33 988**		**(22 701)**		**40 791**		**22 791**		
Transfers and subsidies - capital (monetary allocations)	38 737	58 737	-	-	8 716	22,5%	-	-	8 716	14,8%	-	9,6%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**49 507**		**22 791**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**49 507**		**22 791**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**49 507**		**22 791**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**49 507**		**22 791**		
				-		-		-		-		-	-

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	**42 360**	**62 210**	**4 554**	**10,7%**	**4 981**	**11,8%**	**15 007**	**24,1%**	**24 542**	**39,4%**	**2 372**	**6,3%**	**532,6%**
National Government	38 710	58 710	2 571	6,6%	4 968	12,8%	14 805	25,2%	22 344	38,1%	2 364	7,8%	526,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 710**	**58 710**	**2 571**	**6,6%**	**4 968**	**12,8%**	**14 805**	**25,2%**	**22 344**	**38,1%**	**2 364**	**7,8%**	**526,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 650	3 500	1 983	54,3%	14	,4%	202	5,8%	2 198	62,8%	8	,1%	2 501,7%
Capital Expenditure Functional	**42 360**	**62 210**	**4 554**	**10,7%**	**4 981**	**11,8%**	**15 007**	**24,1%**	**24 542**	**39,4%**	**2 372**	**6,3%**	**532,6%**
Municipal governance and administration	**150**	**-**	**969**	**646,2%**	**14**	**9,0%**	**59**	**-**	**1 042**	**-**	**8**	**3,4%**	**661,2%**
Executive and Council	-	-	1	-	-	-	-	-	1	-	-	-	-
Finance and administration	150	-	969	645,7%	14	9,0%	59	-	1 041	-	8	3,4%	661,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 100**	**1 100**	**-**	**-**	**-**	**-**	**14**	**1,3%**	**14**	**1,3%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	14	-	14	-	-	-	(100,0%)
Public Safety	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 110**	**61 110**	**3 584**	**8,7%**	**4 968**	**12,1%**	**14 934**	**24,4%**	**23 486**	**38,4%**	**2 364**	**6,4%**	**531,6%**
Energy sources	2 652	2 652	1 098	41,4%	-	-	129	4,8%	1 226	46,2%	2 364	12,9%	(94,6%)
Water Management	10 200	30 200	2 487	24,4%	4 968	48,7%	14 805	49,0%	22 259	73,7%	-	3,3%	(100,0%)
Waste Water Management	28 258	28 258	-	-	-	-	-	-	-	-	-	-	-
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	**373 753**	**383 389**	**97 356**	**26,0%**	**96 099**	**25,7%**	**122 322**	**31,9%**	**315 777**	**82,4%**	**38 196**	**28,6%**	**220,2%**
Property rates	77 995	77 995	-	-	-	-	-	-	-	-	-	-	-

Service charges	175 477	175 477	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 145	8 078	1 800	25,2%	-	-	9 963	123,3%	11 763	145,6%	-	(2,2%)	(100,0%)
Transfers and Subsidies - Operational	69 588	58 073	95 556	137,3%	96 013	138,0%	112 359	193,5%	303 927	523,4%	38 196	81,8%	194,2%
Transfers and Subsidies - Capital	38 737	58 737	-	-	-	-	-	-	-	-	-	86,3%	-
Interest	4 811	5 029	-	-	87	1,8%	-	-	87	1,7%	-	(4,1%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(281 298)**	**(349 698)**	**(58 265)**	**20,7%**	**(51 655)**	**18,4%**	**(65 042)**	**18,6%**	**(174 962)**	**50,0%**	**(25 226)**	**9,9%**	**157,8%**
Suppliers and employees	(270 821)	(312 689)	(58 265)	21,5%	(51 655)	19,1%	(65 042)	20,8%	(174 962)	56,0%	(25 226)	10,3%	157,8%
Finance charges	(10 478)	(37 009)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**92 455**	**33 691**	**39 091**	**42,3%**	**44 444**	**48,1%**	**57 280**	**170,0%**	**140 815**	**418,0%**	**12 971**	**131,5%**	**341,6%**
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	**(42 410)**	**(62 210)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(42 410)	(62 210)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(42 410)**	**(62 210)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**50 045**	**(28 519)**	**39 091**	**78,1%**	**44 444**	**88,8%**	**57 280**	**(200,8%)**	**140 815**	**(493,8%)**	**12 971**	**(4 285,3%)**	**341,6%**
Cash/cash equivalents at the year begin:	26 237	36 909	-	-	39 091	149,0%	83 535	226,3%	-	-	72 657	-	15,0%
Cash/cash equivalents at the year end:	**76 282**	**8 391**	**39 091**	**51,2%**	**83 535**	**109,5%**	**140 815**	**1 678,2%**	**140 815**	**1 678,2%**	**85 627**	**327,4%**	**64,5%**

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	4 062	2,4%	11 472	6,8%	2 055	1,2%	150 395	89,5%	167 984	25,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 425	5,4%	15 262	11,1%	2 228	1,6%	112 193	81,8%	137 108	20,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 616	1,7%	5 674	2,7%	2 680	1,3%	197 711	94,3%	209 681	31,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 689	2,0%	4 800	5,8%	2 329	2,8%	73 643	89,3%	82 461	12,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	837	1,6%	2 648	5,2%	1 285	2,5%	46 390	90,7%	51 160	7,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	,8%	16	,2%	8	,1%	10 268	99,0%	10 371	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	9 282	100,0%	9 282	1,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(318)	3,1%	(78)	,8%	(61)	,6%	(9 844)	95,6%	(10 301)	(1,6%)	-	-	-	-
Total By Income Source	**17 390**	**2,6%**	**39 794**	**6,1%**	**10 523**	**1,6%**	**590 039**	**89,7%**	**657 746**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 390	2,6%	39 794	6,1%	10 523	1,6%	590 039	89,7%	657 746	100,0%	-	-	-	-
Total By Customer Group	**17 390**	**2,6%**	**39 794**	**6,1%**	**10 523**	**1,6%**	**590 039**	**89,7%**	**657 746**	**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	16 423	2,8%	30 864	5,3%	168	-	529 581	91,8%	577 036	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**16 423**	**2,8%**	**30 864**	**5,3%**	**168**	**-**	**529 581**	**91,8%**	**577 036**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**107 868**	**99 520**	**28 496**	**26,4%**	**22 584**	**20,9%**	**19 420**	**19,5%**	**70 500**	**70,8%**	**3 712**	**3,8%**	**423,2%**
Exchange Revenue													
Service charges - Electricity	16 095	16 095	14 702	91,3%	6 513	40,5%	4 413	27,4%	25 629	159,2%	1 942	13,4%	127,3%
Service charges - Water	5 623	5 623	990	17,6%	1 560	27,7%	2 030	36,1%	4 580	81,4%	427	10,7%	375,1%
Service charges - Waste Water Management	4 352	4 352	787	18,1%	1 182	27,2%	1 202	27,6%	3 171	72,9%	256	12,2%	368,7%
Service charges - Waste Management	4 755	4 755	834	17,5%	1 307	27,5%	1 285	27,0%	3 425	72,0%	320	13,5%	302,0%
Sale of Goods and Rendering of Services	22	22	9	39,4%	21	98,3%	11	52,1%	41	189,9%	1	5,6%	883,2%
Agency services	35	35	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	12	-	-	7	-	-	-	7	58,5%	-	-	-
Interest earned from Current and Non Current Assets	2 540	3 120	446	17,6%	992	39,1%	357	11,4%	1 795	57,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	211	210	26	12,3%	(61)	(29,1%)	21	9,9%	(15)	(7,0%)	12	5,8%	77,4%
Licences or permits	11	11	-	-	-	-	4	40,3%	4	40,3%	-	-	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 414	1 678	1	-	-	-	0	-	1	,1%	37	,2%	(100,0%)
Non-Exchange Revenue													
Property rates	11 377	15 575	10 614	93,3%	1 527	13,4%	311	2,0%	12 452	79,9%	679	6,8%	(54,1%)
Surcharges and Taxes	1 793	1 793	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	0	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	6	6	4	68,8%	11	206,5%	3	53,5%	18	328,9%	-	-	(100,0%)
Transfer and subsidies - Operational	42 265	43 865	-	-	9 400	22,2%	9 655	22,0%	19 054	43,4%	-	-	(100,0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	528	528	84	16,0%	125	23,7%	127	24,0%	336	63,7%	38	7,6%	231,2%
Gains on Disposal of Fixed and Intangible Assets	11	11	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 831	1 831	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**104 364**	**100 632**	**11 996**	**11,5%**	**19 949**	**19,1%**	**20 205**	**20,1%**	**52 151**	**51,8%**	**2 621**	**2,6%**	**671,0%**
Employee related costs	31 407	28 092	3 612	11,5%	5 953	19,0%	6 549	23,3%	16 113	57,4%	1 984	6,8%	230,0%
Remuneration of councillors	5 314	5 314	880	16,6%	1 276	24,0%	1 538	28,9%	3 694	69,5%	615	11,9%	149,9%
Bulk purchases - electricity	21 022	14 992	1 764	8,4%	2 255	10,7%	4 525	30,2%	8 543	57,0%	-	-	(100,0%)
Inventory consumed	2 703	2 581	235	8,7%	484	17,9%	388	15,0%	1 107	42,9%	-	-	(100,0%)
Debt impairment	3 069	3 069	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 543	5 543	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	955	55	-	-	-	-	18	32,2%	18	32,2%	-	-	(100,0%)
Contracted services	16 606	22 497	3 716	22,4%	4 445	26,8%	5 269	23,4%	13 430	59,7%	-	-	(100,0%)
Transfers and subsidies	1 159	1 159	23	2,0%	5	,4%	-	-	28	2,4%	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	14 993	15 736	1 767	11,8%	5 531	36,9%	1 920	12,2%	9 218	58,6%	21	,1%	8 858,6%
Disposal of Fixed and Intangible Assets	4	4	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 590	1 590	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 504**	**(1 112)**	**16 500**		**2 635**		**(786)**		**18 349**		**1 091**		
Transfers and subsidies - capital (monetary allocations)	10 269	10 269	-	-	829	8,1%	5 330	51,9%	6 158	60,0%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**24 508**		**1 091**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**24 508**		**1 091**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**24 508**		**1 091**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**24 508**		**1 091**		
				-		-		-		-		-	-

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	**14 350**	**14 350**	**829**	**5,8%**	**1 801**	**12,6%**	**3 392**	**23,6%**	**6 022**	**42,0%**	**-**	**-**	**(100,0%)**
National Government	10 270	10 270	829	8,1%	1 801	17,5%	3 310	32,2%	5 939	57,8%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 270**	**10 270**	**829**	**8,1%**	**1 801**	**17,5%**	**3 310**	**32,2%**	**5 939**	**57,8%**	**-**	**-**	**(100,0%)**
Borrowing	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 280	1 280	-	-	-	-	83	6,5%	83	6,5%	-	-	(100,0%)
Capital Expenditure Functional	**14 350**	**14 350**	**829**	**5,8%**	**1 801**	**12,6%**	**3 392**	**23,6%**	**6 022**	**42,0%**	**-**	**-**	**(100,0%)**
Municipal governance and administration	**680**	**680**	**-**	**-**	**-**	**-**	**83**	**12,2%**	**83**	**12,2%**	**-**	**-**	**(100,0%)**
Executive and Council	280	280	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	400	400	-	-	-	-	83	20,7%	83	20,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**600**	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	600	600	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 800**	**2 800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 270**	**10 270**	**829**	**8,1%**	**1 801**	**17,5%**	**3 310**	**32,2%**	**5 939**	**57,8%**	**-**	**-**	**(100,0%)**
Energy sources	1 500	3 660	-	-	1 002	66,8%	3 108	84,9%	4 110	112,3%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 770	6 610	829	9,4%	799	9,1%	202	3,0%	1 830	27,7%	-	-	(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	**110 429**	**101 642**	**3 694**	**3,3%**	**6 168**	**5,6%**	**11 787**	**11,6%**	**21 649**	**21,3%**	**762**	**,7%**	**1 446,8%**
Property rates	10 620	14 380	590	5,6%	1 646	15,5%	1 113	7,7%	3 349	23,3%	144	1,5%	673,0%

Service charges	25 837	25 837	2 988	11,6%	2 549	9,9%	8 245	31,9%	13 781	53,3%	594	3,1%	1 287,2%
Other revenue	18 491	3 753	109	,6%	1 897	10,3%	(11 337)	(302,1%)	(9 331)	(248,6%)	23	,1%	(49 759,8%)
Transfers and Subsidies - Operational	42 672	44 272	-	-	-	-	10 606	24,0%	10 606	24,0%	-	-	(100,0%)
Transfers and Subsidies - Capital	10 269	10 269	-	-	-	-	3 183	31,0%	3 183	31,0%	-	-	(100,0%)
Interest	2 540	3 131	7	,3%	77	3,0%	(23)	(,7%)	60	1,9%	1	-	(2 816,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(89 307)**	**(86 576)**	**(12 961)**	**14,5%**	**(18 064)**	**20,2%**	**(21 977)**	**25,4%**	**(53 003)**	**61,2%**	**(3 950)**	**4,8%**	**456,4%**
Suppliers and employees	(89 307)	(86 576)	(12 961)	14,5%	(18 064)	20,2%	(21 977)	25,4%	(53 003)	61,2%	(3 950)	4,8%	456,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 122**	**15 066**	**(9 268)**	**(43,9%)**	**(11 896)**	**(56,3%)**	**(10 190)**	**(67,6%)**	**(31 354)**	**(208,1%)**	**(3 188)**	**(12,2%)**	**219,6%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(63)**	**-**	**21**	**-**	**24**	**-**	**(18)**	**-**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(63)	-	21	-	24	-	(18)	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 350)**	**(14 350)**	**(953)**	**6,6%**	**(689)**	**4,8%**	**(3 901)**	**27,2%**	**(5 544)**	**38,6%**	**-**	**-**	**(100,0%)**
Capital assets	(14 350)	(14 350)	(953)	6,6%	(689)	4,8%	(3 901)	27,2%	(5 544)	38,6%	-	-	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(14 350)**	**(14 350)**	**(1 016)**	**7,1%**	**(668)**	**4,7%**	**(3 877)**	**27,0%**	**(5 561)**	**38,8%**	**-**	**-**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**7**	**-**	**4**	**-**	**1**	**-**	**12**	**-**	**1**	**-**	**64,1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	4	-	1	-	12	-	1	-	64,1%
Payments	**(750)**	**(750)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(750)	(750)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(750)**	**(750)**	**7**	**(1,0%)**	**4**	**(,5%)**	**1**	**(,2%)**	**12**	**(1,6%)**	**1**	**-**	**64,1%**
Net Increase/(Decrease) in cash held	**6 022**	**(34)**	**(10 277)**	**(170,7%)**	**(12 560)**	**(208,6%)**	**(14 065)**	**40 997,6%**	**(36 903)**	**107 563,1%**	**(3 187)**	**(26,8%)**	**341,3%**
Cash/cash equivalents at the year begin:	47 204	37 458	36 227	76,7%	27 950	59,2%	18 599	49,7%	36 227	96,7%	-	-	(100,0%)
Cash/cash equivalents at the year end:	**53 226**	**37 424**	**27 950**	**52,5%**	**18 599**	**34,9%**	**4 533**	**12,1%**	**4 533**	**12,1%**	**(3 187)**	**(6,4%)**	**(242,2%)**

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	933	5,2%	525	2,9%	620	3,4%	16 000	88,5%	18 078	22,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4	-	37	,3%	49	,4%	12 181	99,3%	12 272	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 742	53,3%	342	1,2%	324	1,1%	13 121	44,4%	29 528	37,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	426	4,0%	403	3,7%	317	2,9%	9 629	89,4%	10 774	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	443	3,6%	398	3,3%	377	3,1%	10 991	90,0%	12 208	15,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	0	-	0	-	528	100,0%	528	,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 029)	167,0%	53	(1,3%)	15	(,3%)	2 752	(65,4%)	(4 209)	(5,3%)	-	-	-	-
Total By Income Source	**10 519**	**13,3%**	**1 758**	**2,2%**	**1 701**	**2,1%**	**65 202**	**82,3%**	**79 179**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 455	70,2%	68	,9%	31	,4%	2 219	28,5%	7 773	9,8%	-	-	-	-
Commercial	2 470	38,2%	179	2,8%	177	2,7%	3 642	56,3%	6 469	8,2%	-	-	-	-
Households	(3 953)	(8,6%)	1 400	3,0%	1 380	3,0%	47 338	102,5%	46 166	58,3%	-	-	-	-
Other	6 547	34,9%	110	,6%	113	,6%	12 002	63,9%	18 772	23,7%	-	-	-	-
Total By Customer Group	**10 519**	**13,3%**	**1 758**	**2,2%**	**1 701**	**2,1%**	**65 202**	**82,3%**	**79 179**	**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	134	7,1%	180	9,6%	100	5,3%	1 472	78,0%	1 887	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**134**	**7,1%**	**180**	**9,6%**	**100**	**5,3%**	**1 472**	**78,0%**	**1 887**	**100,0%**

Contact Details

Municipal Manager	Mr F. Manuel	053 382 3012
Chief Financial Officer	Ms Jonita Phatheka Jack	

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
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	**100 245**	**100 245**	**42 904**	**42,8%**	**(3 996)**	**(4,0%)**	**10 800**	**10,8%**	**49 707**	**49,6%**	**11 575**	**55,9%**	**(6,7%)**
Exchange Revenue													
Service charges - Electricity	11 557	11 557	2 305	19,9%	1 839	15,9%	2 698	23,3%	6 842	59,2%	2 133	42,8%	26,5%
Service charges - Water	11 189	11 189	2 170	19,4%	3 978	35,6%	3 393	30,3%	9 541	85,3%	1 859	52,0%	82,5%
Service charges - Waste Water Management	5 083	5 083	645	12,7%	918	18,1%	913	18,0%	2 476	48,7%	1 528	41,9%	(40,2%)
Service charges - Waste Management	2 005	2 005	312	15,6%	466	23,2%	466	23,2%	1 244	62,0%	740	65,6%	(37,1%)
Sale of Goods and Rendering of Services	100	100	17	17,0%	3	2,9%	6	6,2%	26	26,0%	55	80,2%	(88,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 047	5 047	656	13,0%	1 040	20,6%	1 111	22,0%	2 807	55,6%	1 535	66,1%	(27,6%)
Interest earned from Current and Non Current Assets	444	444	108	24,4%	76	17,2%	6	1,4%	191	43,0%	34	47,3%	(81,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	569	86	15,2%	118	20,8%	75	13,2%	280	49,1%	158	60,3%	(52,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	10 875	10 875	2 874	26,4%	1 665	15,3%	1 660	15,3%	6 199	57,0%	2 749	53,7%	(39,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 774	42 774	33 560	78,5%	(14 480)	(33,9%)	(100)	(,2%)	18 980	44,4%	360	74,4%	(127,8%)
Interest Receivables	865	865	169	19,5%	381	44,0%	572	66,1%	1 122	129,7%	424	66,1%	34,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	9 736	9 736	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**101 323**	**107 009**	**23 493**	**23,2%**	**17 903**	**17,7%**	**18 692**	**17,5%**	**60 088**	**56,2%**	**34 329**	**60,3%**	**(45,6%)**
Employee related costs	30 781	36 851	8 656	28,1%	8 693	28,2%	8 598	23,3%	25 948	70,4%	7 763	67,4%	10,8%
Remuneration of councillors	4 489	4 489	1 075	23,9%	1 075	23,9%	1 068	23,8%	3 218	71,7%	1 075	71,9%	(,7%)
Bulk purchases - electricity	19 800	19 800	7 510	37,9%	3 874	19,6%	4 928	24,9%	16 312	82,4%	12 843	82,7%	(61,6%)
Inventory consumed	2 903	3 289	495	17,0%	260	9,0%	266	8,1%	1 021	31,1%	587	31,8%	(54,7%)
Debt impairment	3 000	3 000	62	2,1%	181	6,0%	46	1,5%	289	9,6%	-	-	(100,0%)
Depreciation, Amortisation and Impairment	8 871	8 871	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 275	7 775	3 232	51,5%	2 860	45,6%	1 573	20,2%	7 665	98,6%	3 692	104,7%	(57,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 721	13 721	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	11 483	9 213	2 462	21,4%	959	8,4%	2 212	24,0%	5 634	61,1%	8 369	115,4%	(73,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 078)**	**(6 764)**	**19 411**		**(21 899)**		**(7 893)**		**(10 381)**		**(22 754)**		
Transfers and subsidies - capital (monetary allocations)	18 492	31 079	10 413	56,3%	(951)	(5,1%)	-	-	9 462	30,4%	2 011	48,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(919)**		**(20 743)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(919)**		**(20 743)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(919)**		**(20 743)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(919)**		**(20 743)**		
				-		-		-		-		-	-

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	**18 492**	**31 079**	**19 062**	**103,1%**	**5 207**	**28,2%**	**1 171**	**3,8%**	**25 439**	**81,9%**	**5 225**	**63,2%**	**(77,6%)**
National Government	18 492	31 079	19 062	103,1%	5 207	28,2%	1 171	3,8%	25 439	81,9%	5 225	63,2%	(77,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 492**	**31 079**	**19 062**	**103,1%**	**5 207**	**28,2%**	**1 171**	**3,8%**	**25 439**	**81,9%**	**5 225**	**63,2%**	**(77,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**18 492**	**31 079**	**19 062**	**103,1%**	**5 207**	**28,2%**	**1 171**	**3,8%**	**25 439**	**81,9%**	**5 225**	**63,2%**	**(77,6%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 492**	**31 079**	**19 062**	**103,1%**	**5 207**	**28,2%**	**1 171**	**3,8%**	**25 439**	**81,9%**	**5 225**	**63,2%**	**(77,6%)**
Energy sources	400	400	120	30,0%	180	45,0%	-	-	300	75,0%	217	82,8%	(100,0%)
Water Management	18 092	30 679	18 942	104,7%	5 027	27,8%	1 171	3,8%	25 140	81,9%	5 008	60,8%	(76,6%)
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	**164 510**	**177 097**	**84 702**	**51,5%**	**(13 311)**	**(8,1%)**	**(988)**	**(,6%)**	**70 403**	**39,8%**	**9 514**	**43,8%**	**(110,4%)**
Property rates	9 901	9 901	760	7,7%	718	7,3%	670	6,8%	2 148	21,7%	1 078	43,6%	(37,8%)

Service charges	22 279	22 279	2 538	11,4%	2 608	11,7%	3 130	14,0%	8 276	37,1%	10 013	52,7%	(68,7%)
Other revenue	77 031	89 617	50 824	66,0%	(1 373)	(1,8%)	(4 718)	(5,3%)	44 733	49,9%	(1 582)	39,4%	198,2%
Transfers and Subsidies - Operational	36 674	36 674	30 560	83,3%	(15 280)	(41,7%)	(100)	(,3%)	15 180	41,4%	-	66,7%	(100,0%)
Transfers and Subsidies - Capital	18 492	18 492	-	-	-	-	-	-	-	-	-	9,7%	-
Interest	134	134	20	14,6%	16	12,0%	30	22,7%	66	49,3%	5	(153,8%)	471,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(56 236)**	**(50 549)**	**(50 610)**	**90,0%**	**(11 130)**	**19,8%**	**538**	**(1,1%)**	**(61 202)**	**121,1%**	**(10 364)**	**36,3%**	**(105,2%)**
Suppliers and employees	(56 236)	(50 549)	(50 610)	90,0%	(11 130)	19,8%	538	(1,1%)	(61 202)	121,1%	(10 364)	36,3%	(105,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**108 275**	**126 548**	**34 092**	**31,5%**	**(24 440)**	**(22,6%)**	**(450)**	**(,4%)**	**9 201**	**7,3%**	**(850)**	**46,9%**	**(47,0%)**
Cash Flow from Investing Activities													
Receipts	**9 736**	**9 736**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 736	9 736	-	-	-	-	-	-	-	-	-	-	-
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	**(21 266)**	**(21 266)**	**(21 072)**	**99,1%**	**(5 643)**	**26,5%**	**(1 171)**	**5,5%**	**(27 886)**	**131,1%**	**(5 225)**	**71,3%**	**(77,6%)**
Capital assets	(21 266)	(21 266)	(21 072)	99,1%	(5 643)	26,5%	(1 171)	5,5%	(27 886)	131,1%	(5 225)	71,3%	(77,6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(11 530)**	**(11 530)**	**(21 072)**	**182,8%**	**(5 643)**	**48,9%**	**(1 171)**	**10,2%**	**(27 886)**	**241,9%**	**(5 225)**	**124,3%**	**(77,6%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**19**	**-**	**27**	**-**	**3**	**-**	**49**	**-**	**36**	**-**	**(92,5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	19	-	27	-	3	-	49	-	36	-	(92,5%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**19**	**-**	**27**	**-**	**3**	**-**	**49**	**-**	**36**	**-**	**(92,5%)**
Net Increase/(Decrease) in cash held	**96 745**	**115 018**	**13 039**	**13,5%**	**(30 056)**	**(31,1%)**	**(1 619)**	**(1,4%)**	**(18 636)**	**(16,2%)**	**(6 038)**	**36,8%**	**(73,2%)**
Cash/cash equivalents at the year begin:	28 164	28 164	-	-	20 360	72,3%	20 054	71,2%	-	-	(12 118)	-	(265,5%)
Cash/cash equivalents at the year end:	**124 908**	**143 182**	**20 360**	**16,3%**	**20 054**	**16,1%**	**18 435**	**12,9%**	**18 435**	**12,9%**	**(18 155)**	**(19,1%)**	**(201,5%)**

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	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3,1%	803	2,3%	1 327	3,8%	31 484	90,7%	34 705	39,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	,5%	149	1,2%	182	1,4%	12 166	96,9%	12 559	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	,6%	21	,6%	21	,6%	3 231	98,1%	3 293	3,7%	-	-	-	-
Total By Income Source	**1 848**	**2,1%**	**1 618**	**1,8%**	**2 099**	**2,4%**	**83 381**	**93,7%**	**88 946**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	86	13,3%	90	13,9%	48	7,4%	423	65,4%	646	,7%	-	-	-	-
Commercial	310	3,4%	247	2,7%	234	2,6%	8 361	91,4%	9 152	10,3%	-	-	-	-
Households	1 432	1,9%	1 261	1,7%	1 796	2,4%	71 367	94,1%	75 856	85,3%	-	-	-	-
Other	20	,6%	21	,6%	21	,6%	3 231	98,1%	3 293	3,7%	-	-	-	-
Total By Customer Group	**1 848**	**2,1%**	**1 618**	**1,8%**	**2 099**	**2,4%**	**83 381**	**93,7%**	**88 946**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	2 086	1,6%	-	-	3 018	2,4%	122 552	96,0%	127 657	79,3%
Bulk Water	-	-	105	1,2%	107	1,2%	8 470	97,6%	8 682	5,4%
PAYE deductions	331	100,0%	-	-	-	-	-	-	331	,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	28	5,0%	-	-	541	95,0%	569	,4%
Auditor-General	151	1,0%	145	,9%	151	1,0%	14 825	97,1%	15 271	9,5%
Other	-	-	312	3,7%	439	5,2%	7 669	91,1%	8 420	5,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 568**	**1,6%**	**590**	**,4%**	**3 715**	**2,3%**	**154 058**	**95,7%**	**160 931**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**117 100**	**108 779**	**30 038**	**25,7%**	**11 322**	**9,7%**	**1 408**	**1,3%**	**42 768**	**39,3%**	**21 671**	**72,9%**	**(93,5%)**
Exchange Revenue													
Service charges - Electricity	25 343	21 343	4 866	19,2%	4 237	16,7%	(1 209)	(5,7%)	7 895	37,0%	6 594	68,8%	(118,3%)
Service charges - Water	6 311	6 500	1 424	22,6%	1 470	23,3%	659	10,1%	3 552	54,6%	1 383	57,9%	(52,4%)
Service charges - Waste Water Management	4 208	4 457	1 187	28,2%	1 158	27,5%	389	8,7%	2 734	61,3%	952	70,8%	(59,1%)
Service charges - Waste Management	3 302	2 500	636	19,3%	620	18,8%	208	8,3%	1 464	58,5%	502	47,6%	(58,6%)
Sale of Goods and Rendering of Services	274	137	59	21,7%	11	3,9%	27	20,0%	98	71,3%	54	61,4%	(49,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	102,4%	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 727	10 000	1 578	12,4%	1 657	13,0%	463	4,6%	3 699	37,0%	1 729	55,9%	(73,2%)
Interest earned from Current and Non Current Assets	392	100	-	-	-	-	0	,4%	0	,4%	26	12,7%	(98,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	312	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	699	699	153	21,9%	153	21,8%	57	8,1%	362	51,8%	166	76,2%	(66,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 281	2 281	569	25,0%	209	9,2%	130	5,7%	908	39,8%	303	41,9%	(57,1%)
Non-Exchange Revenue													
Property rates	10 021	10 021	4 912	49,0%	1 270	12,7%	426	4,2%	6 607	65,9%	1 425	70,7%	(70,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	65	100	1	1,5%	-	-	1	1,4%	2	2,4%	1	4,0%	180,0%
Licences or permits	456	456	41	8,9%	45	9,8%	62	13,5%	147	32,2%	42	32,6%	48,1%
Transfer and subsidies - Operational	43 772	43 248	14 128	32,3%	-	-	29	,1%	14 157	32,7%	8 048	92,3%	(99,6%)
Interest Receivables	1 936	1 936	484	25,0%	492	25,4%	166	8,6%	1 142	59,0%	445	41,3%	(62,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**133 280**	**136 005**	**24 364**	**18,3%**	**20 898**	**15,7%**	**13 701**	**10,1%**	**58 963**	**43,4%**	**15 355**	**50,4%**	**(10,8%)**
Employee related costs	45 983	45 460	10 922	23,8%	11 693	25,4%	7 297	16,1%	29 912	65,8%	9 866	71,3%	(26,0%)
Remuneration of councillors	4 326	6 571	1 352	31,2%	1 322	30,6%	863	13,1%	3 537	53,8%	1 583	74,1%	(45,5%)
Bulk purchases - electricity	21 151	21 151	5 295	25,0%	2 484	11,7%	1 091	5,2%	8 870	41,9%	1 603	46,6%	(31,9%)
Inventory consumed	4 535	4 593	332	7,3%	310	6,8%	509	11,1%	1 151	25,0%	311	33,5%	63,7%
Debt impairment	-	7 624	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 220	11 220	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	10 660	10 660	1 834	17,2%	1 531	14,4%	1 455	13,7%	4 820	45,2%	582	18,5%	150,3%
Contracted services	11 603	11 724	1 141	9,8%	6	,1%	312	2,7%	1 459	12,4%	284	19,4%	9,8%
Transfers and subsidies	-	100	28	-	4	-	14	14,0%	46	46,2%	18	-	(20,0%)
Irrecoverable debts written off	10 224	2 600	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	13 579	14 303	3 460	25,5%	3 547	26,1%	2 160	15,1%	9 167	64,1%	1 109	47,9%	94,9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 180)**	**(27 227)**	**5 675**		**(9 576)**		**(12 294)**		**(16 195)**		**6 316**		
Transfers and subsidies - capital (monetary allocations)	15 858	16 382	-	-	3 825	24,1%	-	-	3 825	23,4%	-	-	-
Transfers and subsidies - capital (in-kind)	-	54 680	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(12 370)**		**6 316**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(12 370)**		**6 316**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(12 370)**		**6 316**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(12 370)**		**6 316**		
				-		-		-		-		-	-

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	**15 858**	**16 382**	**4 769**	**30,1%**	**4 618**	**29,1%**	**1 768**	**10,8%**	**11 155**	**68,1%**	**-**	**-**	**(100,0%)**
National Government	15 858	16 382	4 769	30,1%	4 618	29,1%	1 768	10,8%	11 155	68,1%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15 858**	**16 382**	**4 769**	**30,1%**	**4 618**	**29,1%**	**1 768**	**10,8%**	**11 155**	**68,1%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**15 858**	**71 062**	**4 769**	**30,1%**	**4 618**	**29,1%**	**1 768**	**2,5%**	**11 155**	**15,7%**	**-**	**-**	**(100,0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 948**	**10 472**	**3 870**	**38,9%**	**1 915**	**19,2%**	**404**	**3,9%**	**6 188**	**59,1%**	**-**	**-**	**(100,0%)**
Planning and Development	9 948	10 472	3 870	38,9%	1 915	19,2%	404	3,9%	6 188	59,1%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 910**	**60 590**	**899**	**15,2%**	**2 703**	**45,7%**	**1 364**	**2,3%**	**4 966**	**8,2%**	**-**	**-**	**(100,0%)**
Energy sources	5 910	60 590	899	15,2%	2 703	45,7%	1 364	2,3%	4 966	8,2%	-	-	(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	**111 598**	**112 122**	**-**	**-**	**-**	**-**	**949**	**,8%**	**949**	**,8%**	**130 293**	**423,0%**	**(99,3%)**
Property rates	6 953	6 953	-	-	-	-	-	-	-	-	5 660	451,5%	(100,0%)

Service charges	29 885	29 885	-	-	-	-	470	1,6%	470	1,6%	48 539	423,5%	(99,0%)
Other revenue	2 281	2 281	-	-	-	-	81	3,5%	81	3,5%	6 072	706,9%	(98,7%)
Transfers and Subsidies - Operational	43 190	43 190	-	-	-	-	399	,9%	399	,9%	70 016	643,7%	(99,4%)
Transfers and Subsidies - Capital	15 858	16 382	-	-	-	-	-	-	-	-	-	221,8%	-
Interest	13 431	13 431	-	-	-	-	-	-	-	-	7	,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(111 277)**	**(111 277)**	**4 716**	**(4,2%)**	**(6 537)**	**5,9%**	**(11 236)**	**10,1%**	**(13 056)**	**11,7%**	**(1 909)**	**9,0%**	**488,5%**
Suppliers and employees	(100 618)	(100 618)	4 716	(4,7%)	(6 537)	6,5%	(11 236)	11,2%	(13 056)	13,0%	(1 909)	9,9%	488,5%
Finance charges	(10 660)	(10 660)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**321**	**845**	**4 716**	**1 468,6%**	**(6 537)**	**(2 035,4%)**	**(10 286)**	**(1 217,7%)**	**(12 107)**	**(1 433,2%)**	**128 384**	**5 319,7%**	**(108,0%)**
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	**(15 858)**	**(16 382)**	-	-	-	-	**(2 017)**	**12,3%**	**(2 017)**	**12,3%**	-	-	**(100,0%)**
Capital assets	(15 858)	(16 382)	-	-	-	-	(2 017)	12,3%	(2 017)	12,3%	-	-	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 858)**	**(16 382)**	-	-	-	-	**(2 017)**	**12,3%**	**(2 017)**	**12,3%**	-	-	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(15 537)**	**(15 537)**	**4 716**	**(30,4%)**	**(6 537)**	**42,1%**	**(12 304)**	**79,2%**	**(14 124)**	**90,9%**	**128 384**	**(3 383,7%)**	**(109,6%)**
Cash/cash equivalents at the year begin:	219	52	-	-	4 716	2 153,5%	(1 820)	(3 508,7%)	-	-	363 325	-	(100,5%)
Cash/cash equivalents at the year end:	**(15 318)**	**(15 485)**	**4 716**	**(30,8%)**	**(1 820)**	**11,9%**	**(14 124)**	**91,2%**	**(14 124)**	**91,2%**	**491 708**	**(6 427,4%)**	**(102,9%)**

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	1 411	3,1%	890	1,9%	596	1,3%	43 125	93,7%	46 022	30,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 561	15,5%	717	4,3%	543	3,3%	12 686	76,9%	16 506	10,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	990	3,8%	402	1,6%	390	1,5%	24 039	93,1%	25 821	17,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 142	3,2%	526	1,5%	513	1,4%	33 613	93,9%	35 793	23,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	643	3,1%	296	1,4%	293	1,4%	19 703	94,1%	20 937	13,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	3,3%	14	1,6%	10	1,2%	783	93,9%	834	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	,6%	1	-	1	-	5 138	99,4%	5 170	3,4%	-	-	-	-
Total By Income Source	**6 805**	**4,5%**	**2 845**	**1,9%**	**2 346**	**1,6%**	**139 086**	**92,1%**	**151 082**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	279	2,0%	121	,9%	122	,9%	13 163	96,2%	13 686	9,1%	-	-	-	-
Commercial	369	13,7%	104	3,9%	45	1,7%	2 178	80,8%	2 697	1,8%	-	-	-	-
Households	6 148	4,6%	2 617	1,9%	2 175	1,6%	123 629	91,9%	134 569	89,1%	-	-	-	-
Other	9	7,3%	3	2,1%	3	2,1%	115	88,5%	130	,1%	-	-	-	-
Total By Customer Group	**6 805**	**4,5%**	**2 845**	**1,9%**	**2 346**	**1,6%**	**139 086**	**92,1%**	**151 082**	**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	1 933	,9%	2 121	1,0%	2 260	1,1%	199 745	96,9%	206 059	76,9%
Bulk Water	-	-	-	-	-	-	6	100,0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	289	1,1%	430	1,7%	275	1,1%	25 031	96,2%	26 025	9,7%
Auditor-General	114	,4%	217	,8%	322	1,2%	27 181	97,7%	27 833	10,4%
Other	123	1,5%	188	2,3%	21	,3%	7 677	95,9%	8 009	3,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 459**	**,9%**	**2 955**	**1,1%**	**2 879**	**1,1%**	**259 639**	**96,9%**	**267 932**	**100,0%**

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 203 0005
Chief Financial Officer	Ms Remofilwe Babeotjwejang	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**186 591**	**183 859**	**52 350**	**28,1%**	**52 237**	**28,0%**	**44 027**	**23,9%**	**148 614**	**80,8%**	**40 711**	**60,1%**	**8,1%**
Exchange Revenue													
Service charges - Electricity	27 175	27 934	6 883	25,3%	7 086	26,1%	6 023	21,6%	19 992	71,6%	5 209	67,0%	15,6%
Service charges - Water	18 534	17 348	4 017	21,7%	4 657	25,1%	4 063	23,4%	12 737	73,4%	4 357	67,6%	(6,7%)
Service charges - Waste Water Management	9 471	9 588	2 421	25,6%	2 373	25,1%	2 434	25,4%	7 228	75,4%	2 284	75,2%	6,5%
Service charges - Waste Management	4 301	4 613	1 150	26,7%	1 157	26,9%	1 163	25,2%	3 469	75,2%	1 041	75,3%	11,7%
Sale of Goods and Rendering of Services	510	510	53	10,4%	96	18,9%	58	11,3%	207	40,6%	32	34,8%	82,7%
Agency services	604	1 122	302	49,9%	262	43,4%	183	16,3%	747	66,5%	179	102,3%	2,2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 681	21 681	5 466	25,2%	5 384	24,8%	5 471	25,2%	16 321	75,3%	5 455	76,2%	,3%
Interest earned from Current and Non Current Assets	551	551	16	3,0%	17	3,2%	59	10,7%	93	16,8%	116	66,3%	(49,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 403	1 152	291	6,6%	286	6,5%	277	24,1%	854	74,1%	690	53,3%	(59,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 781	2 781	2	,1%	1	-	2	,1%	5	,2%	11	3,5%	(84,1%)
Non-Exchange Revenue													
Property rates	36 002	36 002	7 454	20,7%	7 687	21,4%	7 869	21,9%	23 010	63,9%	6 845	60,0%	15,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	5	-	-	2	26,4%	22	456,1%	24	490,8%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 132	54 132	22 213	41,0%	21 130	39,0%	14 287	26,4%	57 630	106,5%	12 721	45,2%	12,3%
Interest Receivables	6 438	6 438	2 082	32,3%	2 098	32,6%	2 118	32,9%	6 298	97,8%	1 771	78,7%	19,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**197 675**	**221 763**	**17 018**	**8,6%**	**47 846**	**24,2%**	**24 949**	**11,3%**	**89 814**	**40,5%**	**37 578**	**47,4%**	**(33,6%)**
Employee related costs	63 178	63 178	9 255	14,6%	10 476	16,6%	15 017	23,8%	34 748	55,0%	13 727	61,4%	9,4%
Remuneration of councillors	4 667	4 667	955	20,5%	955	20,5%	1 435	30,7%	3 345	71,7%	1 411	66,9%	1,7%
Bulk purchases - electricity	47 609	47 609	-	-	13 831	29,1%	3 407	7,2%	17 238	36,2%	9 425	48,8%	(63,9%)
Inventory consumed	6 093	6 093	1 402	23,0%	1 298	21,3%	1 496	24,6%	4 196	68,9%	1 164	63,3%	28,5%
Debt impairment	20 791	20 791	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	21 368	21 368	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	3 071	22 652	0	-	10 293	335,2%	14	,1%	10 307	45,5%	6 580	179,2%	(99,8%)
Contracted services	13 170	15 417	2 518	19,1%	4 740	36,0%	2 258	14,6%	9 516	61,7%	2 939	60,0%	(23,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 634	1 634	264	16,2%	177	10,8%	90	5,5%	532	32,5%	221	110,4%	(59,2%)
Operational Cost and Other Cost	16 093	18 353	2 622	16,3%	6 075	37,8%	1 232	6,7%	9 930	54,1%	2 110	57,3%	(41,6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 084)**	**(37 904)**	**35 332**		**4 391**		**19 078**		**58 800**		**3 133**		
Transfers and subsidies - capital (monetary allocations)	33 013	33 013	3 030	9,2%	5 851	17,7%	3 906	11,8%	12 787	38,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**71 588**		**3 133**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**71 588**		**3 133**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**71 588**		**3 133**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**71 588**		**3 133**		
				-		-		-		-		-	-

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	**36 202**	**46 513**	**1 810**	**5,0%**	**8 618**	**23,8%**	**752**	**1,6%**	**11 180**	**24,0%**	**1 099**	**9,9%**	**(31,5%)**
National Government	33 013	33 013	1 810	5,5%	8 618	26,1%	752	2,3%	11 180	33,9%	1 099	9,9%	(31,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 013**	**33 013**	**1 810**	**5,5%**	**8 618**	**26,1%**	**752**	**2,3%**	**11 180**	**33,9%**	**1 099**	**9,9%**	**(31,5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 189	13 500	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**36 202**	**46 602**	**1 810**	**5,0%**	**8 618**	**23,8%**	**1 304**	**2,8%**	**11 732**	**25,2%**	**1 099**	**9,9%**	**18,7%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 013**	**11 013**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 013	11 013	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 189**	**35 589**	**1 810**	**7,2%**	**8 618**	**34,2%**	**1 304**	**3,7%**	**11 732**	**33,0%**	**1 099**	**9,9%**	**18,7%**
Energy sources	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-
Water Management	13 189	23 589	-	-	-	-	2 756	11,7%	2 756	11,7%	-	-	(100,0%)
Waste Water Management	-	-	1 810	-	8 618	-	(1 452)	-	8 976	-	1 099	102 059 000,0%	(232,1%)
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	**168 091**	**218 361**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**223 482**	**324,1%**	**(100,0%)**
Property rates	27 722	29 182	-	-	-	-	-	-	-	-	29 641	232,7%	(100,0%)

Service charges	45 801	58 491	-	-	-	-	-	-	-	-	61 383	354,9%	(100,0%)
Other revenue	7 424	47 543	-	-	-	-	-	-	-	-	12 243	1 228,1%	(100,0%)
Transfers and Subsidies - Operational	54 132	54 132	-	-	-	-	-	-	-	-	104 132	359,1%	(100,0%)
Transfers and Subsidies - Capital	33 013	29 013	-	-	-	-	-	-	-	-	16 000	246,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	83	3,0%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(131 561)**	**(203 135)**	**(10 184)**	**7,7%**	**(17 522)**	**13,3%**	**(15 484)**	**7,6%**	**(43 190)**	**21,3%**	**(12 759)**	**11,5%**	**21,4%**
Suppliers and employees	(129 338)	(180 484)	(10 184)	7,9%	(17 522)	13,5%	(15 484)	8,6%	(43 190)	23,9%	(12 759)	11,8%	21,4%
Finance charges	(2 223)	(22 652)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 530**	**15 225**	**(10 184)**	**(27,9%)**	**(17 522)**	**(48,0%)**	**(15 484)**	**(101,7%)**	**(43 190)**	**(283,7%)**	**210 723**	**4 692,5%**	**(107,3%)**
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	**(22 056)**	**(53 490)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 263)**	**11,3%**	**(100,0%)**
Capital assets	(22 056)	(53 490)	-	-	-	-	-	-	-	-	(1 263)	11,3%	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(22 056)**	**(53 490)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 263)**	**11,3%**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 346)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 346)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 346)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13 128**	**(38 264)**	**(10 184)**	**(77,6%)**	**(17 522)**	**(133,5%)**	**(15 484)**	**40,5%**	**(43 190)**	**112,9%**	**209 460**	**(4 088,5%)**	**(107,4%)**
Cash/cash equivalents at the year begin:	22	22	-	-	(10 184)	(46 631,8%)	(27 706)	(126 859,5%)	-	-	241 934	-	(111,5%)
Cash/cash equivalents at the year end:	13 150	(38 243)	(10 184)	(77,4%)	(27 706)	(210,7%)	(43 190)	112,9%	(43 190)	112,9%	451 394	1 465,6%	(109,6%)

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	4 604	3,7%	1 900	1,5%	2 138	1,7%	117 320	93,1%	125 962	36,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 356	10,0%	570	2,4%	508	2,2%	20 029	85,4%	23 463	6,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 900	4,5%	2 113	1,9%	2 048	1,9%	99 579	91,7%	108 640	31,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 552	4,7%	1 152	2,1%	1 110	2,0%	49 496	91,1%	54 310	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 200	4,9%	535	2,2%	525	2,1%	22 457	90,9%	24 717	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	325	3,5%	152	1,6%	147	1,6%	8 649	93,3%	9 272	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	5,6%	35	2,2%	30	1,9%	1 422	90,3%	1 575	,5%	-	-	-	-
Total By Income Source	**16 025**	**4,6%**	**6 457**	**1,9%**	**6 506**	**1,9%**	**318 951**	**91,7%**	**347 939**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 752	5,7%	1 373	2,8%	1 298	2,7%	42 796	88,8%	48 220	13,9%	-	-	-	-
Commercial	2 332	8,5%	694	2,5%	608	2,2%	23 904	86,8%	27 539	7,9%	-	-	-	-
Households	10 887	4,0%	4 364	1,6%	4 575	1,7%	251 270	92,7%	271 096	77,9%	-	-	-	-
Other	53	4,9%	26	2,4%	24	2,2%	981	90,5%	1 084	,3%	-	-	-	-
Total By Customer Group	**16 025**	**4,6%**	**6 457**	**1,9%**	**6 506**	**1,9%**	**318 951**	**91,7%**	**347 939**	**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	230	,1%	6	-	5 617	1,7%	328 047	98,2%	333 899	90,8%
Bulk Water	2	,1%	4	,2%	-	-	1 680	99,7%	1 686	,5%
PAYE deductions	-	-	-	-	-	-	2 001	100,0%	2 001	,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	13	100,0%	13	-
Trade Creditors	406	2,2%	141	,8%	908	4,9%	17 141	92,2%	18 596	5,1%
Auditor-General	-	-	-	-	-	-	9 829	100,0%	9 829	2,7%
Other	282	16,2%	29	1,7%	860	49,3%	572	32,8%	1 743	,5%
Medical Aid deductions	-	-	-	-	-	-	107	100,0%	107	-
Total	**919**	**,2%**	**181**	**-**	**7 385**	**2,0%**	**359 389**	**97,7%**	**367 874**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
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	**323 316**	**329 526**	**78 840**	**24,4%**	**57 784**	**17,9%**	**42 122**	**12,8%**	**178 746**	**54,2%**	**50 242**	**56,0%**	**(16,2%)**
Exchange Revenue													
Service charges - Electricity	75 155	75 155	16 731	22,3%	15 470	20,6%	13 090	17,4%	45 291	60,3%	16 017	60,6%	(18,3%)
Service charges - Water	30 808	30 808	6 204	20,1%	6 487	21,1%	5 632	18,3%	18 323	59,5%	4 531	63,7%	24,3%
Service charges - Waste Water Management	14 023	14 023	3 372	24,0%	3 161	22,5%	221	1,6%	6 754	48,2%	3 572	77,0%	(93,8%)
Service charges - Waste Management	10 577	10 577	2 660	25,2%	2 495	23,6%	1 711	16,2%	6 867	64,9%	2 517	75,2%	(32,0%)
Sale of Goods and Rendering of Services	345	491	77	22,2%	149	43,3%	199	40,5%	425	86,5%	48	44,7%	313,9%
Agency services	313	313	-	-	3	,9%	1	,3%	4	1,2%	9	20,5%	(88,5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 251	13 262	3 174	31,0%	3 457	33,7%	3 591	27,1%	10 222	77,1%	2 839	78,9%	26,5%
Interest earned from Current and Non Current Assets	1 741	1 000	211	12,1%	92	5,3%	48	4,8%	351	35,1%	96	22,3%	(50,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	478	2 287	18	3,7%	26	5,5%	52	2,3%	96	4,2%	27	17,9%	91,3%
Rental from Fixed Assets	312	751	338	108,5%	102	32,7%	130	17,3%	571	76,0%	125	38,2%	4,3%
Licences or permits	254	254	106	41,6%	101	39,6%	130	51,1%	336	132,2%	134	121,2%	(3,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 747	2 279	6	,2%	55	2,0%	33	1,4%	94	4,1%	48	5,2%	(32,0%)
Non-Exchange Revenue													
Property rates	20 384	22 346	12 682	62,2%	2 530	12,4%	(457)	(2,0%)	14 756	66,0%	2 941	89,8%	(115,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	607	607	2	,4%	14	2,3%	7	1,1%	23	3,8%	18	8,7%	(62,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	74 149	74 149	32 477	43,8%	22 805	30,8%	17 129	23,1%	72 410	97,7%	16 526	92,0%	3,6%
Interest Receivables	3 184	3 236	781	24,5%	837	26,3%	606	18,7%	2 224	68,7%	794	76,0%	(23,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	77 987	77 987	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**259 297**	**266 284**	**15 746**	**6,1%**	**44 372**	**17,1%**	**34 612**	**13,0%**	**94 730**	**35,6%**	**42 852**	**51,4%**	**(19,2%)**
Employee related costs	89 745	92 032	85	,1%	15 478	17,2%	150	,2%	15 712	17,1%	12 836	54,1%	(98,8%)
Remuneration of councillors	6 703	6 703	-	-	931	13,9%	-	-	931	13,9%	986	49,8%	(100,0%)
Bulk purchases - electricity	91 300	87 000	8 621	9,4%	14 714	16,1%	21 561	24,8%	44 896	51,6%	18 150	58,3%	18,8%
Inventory consumed	8 269	7 851	1 361	16,5%	1 669	20,2%	1 501	19,1%	4 531	57,7%	2 343	63,2%	(35,9%)
Debt impairment	13 764	15 850	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 479	11 479	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 520	7 520	899	13,8%	3 316	50,9%	4 379	58,2%	8 594	114,3%	2 195	79,7%	99,5%
Contracted services	12 903	11 816	1 009	7,8%	3 659	28,4%	2 727	23,1%	7 396	62,6%	2 791	57,0%	(2,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 065	9 900	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 548	16 134	3 771	24,3%	4 606	29,6%	4 294	26,6%	12 671	78,5%	3 551	92,7%	20,9%
Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64 019**	**63 242**	**63 094**		**13 412**		**7 510**		**84 017**		**7 390**		
Transfers and subsidies - capital (monetary allocations)	64 287	64 287	-	-	-	-	-	-	-	-	-	18,0%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**84 017**		**7 390**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**84 017**		**7 390**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**84 017**		**7 390**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**84 017**		**7 390**		
				-		-		-		-		-	-

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	**80 196**	**83 191**	**4 166**	**5,2%**	**14 226**	**17,7%**	**7 868**	**9,5%**	**26 260**	**31,6%**	**6 210**	**60,4%**	**26,7%**
National Government	64 287	64 287	1 451	2,3%	13 574	21,1%	7 640	11,9%	22 665	35,3%	5 690	65,5%	34,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 287**	**64 287**	**1 451**	**2,3%**	**13 574**	**21,1%**	**7 640**	**11,9%**	**22 665**	**35,3%**	**5 690**	**65,5%**	**34,3%**
Borrowing	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 909	7 904	2 715	55,3%	652	13,3%	228	2,9%	3 595	45,5%	520	20,0%	(56,1%)
Capital Expenditure Functional	**80 196**	**83 191**	**4 166**	**5,2%**	**14 226**	**17,7%**	**7 868**	**9,5%**	**26 260**	**31,6%**	**6 210**	**60,4%**	**26,7%**
Municipal governance and administration	**2 509**	**2 934**	**2 080**	**82,9%**	**641**	**25,6%**	**228**	**7,8%**	**2 949**	**100,5%**	**271**	**57,2%**	**(15,9%)**
Executive and Council	509	509	60	11,9%	641	126,0%	228	44,8%	930	182,7%	-	-	(100,0%)
Finance and administration	2 000	2 425	2 019	101,0%	-	-	-	-	2 019	83,3%	271	57,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 000**	**11 000**	**-**	**-**	**3 542**	**32,2%**	**-**	**-**	**3 542**	**32,2%**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	11 000	-	-	3 542	32,2%	-	-	3 542	32,2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**66 687**	**69 257**	**2 087**	**3,1%**	**10 042**	**15,1%**	**7 640**	**11,0%**	**19 769**	**28,5%**	**5 939**	**71,6%**	**28,7%**
Energy sources	12 000	14 570	1 180	9,8%	10	,1%	-	-	1 190	8,2%	1 154	55,2%	(100,0%)
Water Management	45 150	45 150	907	2,0%	8 598	19,0%	5 571	12,3%	15 076	33,4%	4 401	68,7%	26,6%
Waste Water Management	8 787	8 787	-	-	1 434	16,3%	2 069	23,5%	3 503	39,9%	384	79,0%	438,4%
Waste Management	750	750	-	-	-	-	-	-	-	-	-	-	-
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	**273 539**	**276 391**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**259 741**	**256,9%**	**(100,0%)**
Property rates	17 327	18 994	-	-	-	-	-	-	-	-	7 039	105,4%	(100,0%)

Service charges	110 978	110 978	-	-	-	-	-	-	-	-	69 161	129,8%	(100,0%)
Other revenue	5 057	6 984	-	-	-	-	-	-	-	-	600	47,0%	(100,0%)
Transfers and Subsidies - Operational	74 149	74 149	-	-	-	-	-	-	-	-	137 514	475,0%	(100,0%)
Transfers and Subsidies - Capital	64 287	64 287	-	-	-	-	-	-	-	-	45 427	318,2%	(100,0%)
Interest	1 741	1 000	-	-	-	-	-	-	-	-	-	,1%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**203 788**	**(203 646)**	**(44 566)**	**(21,9%)**	**(76 954)**	**(37,8%)**	**(56 874)**	**27,9%**	**(178 393)**	**87,6%**	**(58 158)**	**103,7%**	**(2,2%)**
Suppliers and employees	197 269	(196 126)	(44 566)	(22,6%)	(76 954)	(39,0%)	(56 874)	29,0%	(178 393)	91,0%	(58 158)	106,8%	(2,2%)
Finance charges	6 520	(7 520)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**477 327**	**72 746**	**(44 566)**	**(9,3%)**	**(76 954)**	**(16,1%)**	**(56 874)**	**(78,2%)**	**(178 393)**	**(245,2%)**	**201 582**	**929,0%**	**(128,2%)**
Cash Flow from Investing Activities													
Receipts	**2 000**	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
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	**80 196**	**(83 191)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 843)**	**68,5%**	**(100,0%)**
Capital assets	80 196	(83 191)	-	-	-	-	-	-	-	-	(6 843)	68,5%	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**82 196**	**(81 191)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 843)**	**68,5%**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**11 000**	**11 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**2 000**	**(2 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	2 000	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**13 000**	**9 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**572 523**	**555**	**(44 566)**	**(7,8%)**	**(76 954)**	**(13,4%)**	**(56 874)**	**(10 256,0%)**	**(178 393)**	**(32 169,4%)**	**194 739**	**(11 372,2%)**	**(129,2%)**
Cash/cash equivalents at the year begin:	26	26	-	-	(44 566)	(169 238,6%)	(121 519)	(461 470,8%)	-	-	221 643	-	(154,8%)
Cash/cash equivalents at the year end:	**572 549**	**581**	**(44 566)**	**(7,8%)**	**(121 519)**	**(21,2%)**	**(178 393)**	**(30 711,1%)**	**(178 393)**	**(30 711,1%)**	**416 382**	**1 581 157,3%**	**(142,8%)**

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	6 183	8,1%	2 354	3,1%	2 430	3,2%	65 704	85,7%	76 672	33,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 684	19,5%	387	2,8%	699	5,1%	10 001	72,6%	13 771	5,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 668	2,9%	672	1,2%	574	1,0%	55 485	95,0%	58 400	25,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 593	6,4%	1 096	2,7%	1 085	2,7%	35 722	88,2%	40 496	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 221	6,0%	987	2,7%	979	2,6%	33 040	88,8%	37 228	16,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	154	2,9%	100	1,9%	61	1,2%	4 946	94,0%	5 262	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	35	9,4%	10	2,7%	16	4,2%	310	83,7%	370	,2%	-	-	-	-
Total By Income Source	**15 538**	**6,7%**	**5 607**	**2,4%**	**5 844**	**2,5%**	**205 208**	**88,4%**	**232 198**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 057	3,1%	942	1,4%	973	1,5%	62 570	94,0%	66 543	28,7%	-	-	-	-
Commercial	1 931	13,9%	463	3,3%	294	2,1%	11 213	80,7%	13 902	6,0%	-	-	-	-
Households	10 189	7,9%	3 627	2,8%	4 000	3,1%	110 574	86,1%	128 389	55,3%	-	-	-	-
Other	1 361	5,8%	575	2,5%	578	2,5%	20 851	89,2%	23 365	10,1%	-	-	-	-
Total By Customer Group	**15 538**	**6,7%**	**5 607**	**2,4%**	**5 844**	**2,5%**	**205 208**	**88,4%**	**232 198**	**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	7	20,9%	7	19,4%	-	-	20	59,7%	34	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 099	1,7%	7 978	2,2%	5 152	1,4%	341 324	94,7%	360 553	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21	8,8%	224	91,2%	-	-	-	-	245	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 127**	**1,7%**	**8 208**	**2,3%**	**5 152**	**1,4%**	**341 344**	**94,6%**	**360 831**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
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	**76 843**	**77 317**	**34 665**	**45,1%**	**22 905**	**29,8%**	**19 106**	**24,7%**	**76 676**	**99,2%**	**12 670**	**99,1%**	**50,8%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	550	513	45	8,2%	119	21,6%	87	16,9%	250	48,8%	95	65,4%	(9,2%)
Agency services	2 523	2 501	2 303	91,3%	12	,5%	(35)	(1,4%)	2 279	91,1%	(68)	88,9%	(48,5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 100	1 100	356	32,4%	203	18,5%	154	14,0%	713	64,8%	313	89,3%	(50,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 400	1 500	424	30,3%	417	29,8%	457	30,5%	1 299	86,6%	374	101,8%	22,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	389	462	162	41,7%	157	40,4%	130	28,2%	450	97,3%	108	93,1%	20,1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	70 881	71 241	31 375	44,3%	21 997	31,0%	18 312	25,7%	71 684	100,6%	11 847	99,9%	54,6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**76 442**	**77 303**	**19 286**	**25,2%**	**20 208**	**26,4%**	**18 476**	**23,9%**	**57 970**	**75,0%**	**13 190**	**71,9%**	**40,1%**
Employee related costs	57 386	54 016	14 679	25,6%	13 220	23,0%	13 541	25,1%	41 440	76,7%	8 916	64,4%	51,9%
Remuneration of councillors	6 895	6 938	1 646	23,9%	1 646	23,9%	1 808	26,1%	5 100	73,5%	1 098	66,3%	64,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 322	1 533	260	19,6%	252	19,1%	310	20,2%	822	53,6%	359	76,2%	(13,7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 000	1 806	-	-	1 131	113,1%	399	22,1%	1 529	84,7%	1 228	147,8%	(67,5%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 030	2 366	523	25,8%	1 018	50,2%	212	9,0%	1 753	74,1%	71	87,7%	196,9%
Transfers and subsidies	35	60	45	127,2%	11	30,0%	8	12,8%	63	104,4%	44	159,7%	(82,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	7 774	10 584	2 134	27,4%	2 931	37,7%	2 199	20,8%	7 264	68,6%	1 473	107,1%	49,2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**401**	**14**	**15 379**		**2 697**		**630**		**18 705**		**(519)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	110	-	-	-	110	-	4	104,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**401**	**14**	**15 379**		**2 807**		**630**		**18 815**		**(515)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**401**	**14**	**15 379**		**2 807**		**630**		**18 815**		**(515)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**401**	**14**	**15 379**		**2 807**		**630**		**18 815**		**(515)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**401**	**14**	**15 379**		**2 807**		**630**		**18 815**		**(515)**		
				-		-		-		-		-	-

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	**400**	**14**	**(1)**	**(,2%)**	**-**	**-**	**251**	**1 820,1%**	**250**	**1 814,6%**	**33**	**41,3%**	**672,2%**
National Government	-	-	-	-	-	-	240	-	240	-	33	132,0%	628,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**240**	**-**	**240**	**-**	**33**	**132,0%**	**628,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	400	14	(1)	(,2%)	-	-	11	78,7%	10	73,2%	(0)	20,7%	(2 366,4%)
Capital Expenditure Functional	**400**	**14**	**(1)**	**(,2%)**	**-**	**-**	**251**	**1 820,1%**	**250**	**1 814,6%**	**33**	**41,3%**	**672,2%**
Municipal governance and administration	**400**	**14**	**(1)**	**(,2%)**	**-**	**-**	**251**	**1 820,1%**	**250**	**1 814,6%**	**28**	**38,0%**	**795,2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	400	14	(1)	(,2%)	-	-	251	1 820,1%	250	1 814,6%	28	38,0%	795,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	4	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	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	**76 843**	**78 417**	**32 150**	**41,8%**	**23 183**	**30,2%**	**17 899**	**22,8%**	**73 233**	**93,4%**	**17 018**	**100,6%**	**5,2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 862	6 436	4 146	85,3%	1 547	31,8%	1 671	26,0%	7 365	114,4%	4 609	146,9%	(63,7%)
Transfers and Subsidies - Operational	70 881	70 881	27 648	39,0%	21 433	30,2%	16 074	22,7%	65 155	91,9%	12 096	97,3%	32,9%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 100	1 100	356	32,4%	203	18,5%	154	14,0%	713	64,8%	313	89,3%	(50,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(73 572)**	**(73 913)**	**(3 507)**	**4,8%**	**(4 476)**	**6,1%**	**(2 718)**	**3,7%**	**(10 701)**	**14,5%**	**(8 056)**	**23,1%**	**(66,3%)**
Suppliers and employees	(73 572)	(73 913)	(3 507)	4,8%	(4 476)	6,1%	(2 718)	3,7%	(10 701)	14,5%	(8 056)	23,1%	(66,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 271**	**4 504**	**28 643**	**875,7%**	**18 708**	**572,0%**	**15 181**	**337,1%**	**62 532**	**1 388,5%**	**8 962**	**1 434,8%**	**69,4%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(216)**	**-**	**(241)**	**-**	**(91)**	**-**	**(548)**	**-**	**(230)**	**-**	**(60,7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(216)	-	(241)	-	(91)	-	(548)	-	(230)	-	(60,7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(400)**	**(14)**	**1**	**(,2%)**	**-**	**-**	**(251)**	**1 820,1%**	**(250)**	**1 814,6%**	**(33)**	**41,3%**	**672,2%**
Capital assets	(400)	(14)	1	(,2%)	-	-	(251)	1 820,1%	(250)	1 814,6%	(33)	41,3%	672,2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(400)**	**(14)**	**(216)**	**53,9%**	**(241)**	**60,3%**	**(342)**	**2 476,0%**	**(799)**	**5 786,8%**	**(263)**	**428,2%**	**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	**2 871**	**4 490**	**28 427**	**990,3%**	**18 466**	**643,3%**	**14 839**	**330,5%**	**61 733**	**1 375,0%**	**8 699**	**1 468,2%**	**70,6%**
Cash/cash equivalents at the year begin:	640	267	233	36,4%	28 694	4 485,4%	47 160	17 681,4%	233	87,2%	51 503	10,1%	(8,4%)
Cash/cash equivalents at the year end:	**3 510**	**4 757**	**28 694**	**817,4%**	**47 160**	**1 343,5%**	**62 000**	**1 303,5%**	**62 000**	**1 303,5%**	**60 202**	**562,8%**	**3,0%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	188	41,2%	-	-	268	58,8%	455	100,0%	-	-	-	-
Total By Income Source	**-**	**-**	**188**	**41,2%**	**-**	**-**	**268**	**58,8%**	**455**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	188	41,2%	-	-	268	58,8%	455	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**188**	**41,2%**	**-**	**-**	**268**	**58,8%**	**455**	**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	69	1,1%	19	,3%	44	,7%	5 898	97,8%	6 030	60,4%
Other	682	17,2%	154	3,9%	183	4,6%	2 934	74,2%	3 952	39,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**751**	**7,5%**	**173**	**1,7%**	**226**	**2,3%**	**8 832**	**88,5%**	**9 982**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
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	**579 952**	**579 952**	**67 714**	**11,7%**	**94 989**	**16,4%**	**54 373**	**9,4%**	**217 076**	**37,4%**	**54 704**	**70,9%**	**(,6%)**
Exchange Revenue													
Service charges - Electricity	157 735	157 735	23 160	14,7%	26 274	16,7%	29 443	18,7%	78 877	50,0%	31 420	72,6%	(6,3%)
Service charges - Water	27 527	27 527	3 985	14,5%	4 914	17,9%	5 334	19,4%	14 233	51,7%	5 278	33,8%	1,1%
Service charges - Waste Water Management	18 564	18 564	3 453	18,6%	3 421	18,4%	3 358	18,1%	10 232	55,1%	3 303	28,4%	1,7%
Service charges - Waste Management	10 800	10 800	2 417	22,4%	2 359	21,8%	2 301	21,3%	7 077	65,5%	2 288	-	,6%
Sale of Goods and Rendering of Services	324	324	116	35,8%	69	21,2%	95	29,3%	280	86,3%	19	17,6%	388,3%
Agency services	367	367	334	91,0%	575	156,4%	103	28,0%	1 012	275,5%	-	-	(100,0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 201	18 201	6 307	34,7%	6 347	34,9%	6 484	35,6%	19 138	105,1%	3 850	211,1%	68,4%
Interest earned from Current and Non Current Assets	58	58	3	5,0%	8	13,4%	56	96,9%	67	115,4%	3	8,2%	1 500,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	916	916	211	23,1%	158	17,2%	201	22,0%	570	62,3%	133	24,4%	50,9%
Licences or permits	835	835	-	-	-	-	-	-	-	-	282	87,4%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 253	3 253	829	25,5%	959	29,5%	844	26,0%	2 632	80,9%	604	599,1%	39,7%
Non-Exchange Revenue													
Property rates	34 984	34 984	23 476	67,1%	4 442	12,7%	2 967	8,5%	30 885	88,3%	3 009	73,1%	(1,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	566	566	2	,4%	9	1,6%	2	,4%	13	2,3%	11	5 980,9%	(81,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	143 598	143 598	-	-	42 060	29,3%	-	-	42 060	29,3%	2 702	78,3%	(100,0%)
Interest Receivables	8 897	8 897	3 420	38,4%	3 394	38,1%	3 186	35,8%	10 000	112,4%	1 802	84,8%	76,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	565	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	219	219	-	-	-	-	-	-	-	-	-	-	-
Other Gains	152 541	152 541	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**430 512**	**430 512**	**40 474**	**9,4%**	**52 672**	**12,2%**	**55 019**	**12,8%**	**148 165**	**34,4%**	**34 258**	**33,7%**	**60,6%**
Employee related costs	167 716	167 716	27 015	16,1%	37 779	22,5%	41 378	24,7%	106 172	63,3%	12 922	31,6%	220,2%
Remuneration of councillors	8 562	8 562	1 420	16,6%	1 495	17,5%	2 101	24,5%	5 016	58,6%	772	38,0%	172,1%
Bulk purchases - electricity	91 601	91 601	1 187	1,3%	1 245	1,4%	388	,4%	2 820	3,1%	58	2,3%	571,2%
Inventory consumed	22 436	22 436	2 128	9,5%	1 413	6,3%	2 287	10,2%	5 828	26,0%	335	18,4%	581,8%
Debt impairment	16 481	16 481	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	32 952	32 952	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	11 671	11 671	476	4,1%	486	4,2%	6 863	58,8%	7 825	67,0%	-	-	(100,0%)
Contracted services	48 834	48 834	4 602	9,4%	6 041	12,4%	132	,3%	10 776	22,1%	13 786	228,0%	(99,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	15	-	1	-	94	-	110	-	-	936 900,0%	(100,0%)
Operational Cost and Other Cost	30 258	30 258	3 631	12,0%	4 211	13,9%	1 776	5,9%	9 619	31,8%	6 385	65,0%	(72,2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**149 440**	**149 440**	**27 240**		**42 316**		**(646)**		**68 911**		**20 446**		
Transfers and subsidies - capital (monetary allocations)	37 027	37 027	948	2,6%	-	-	-	-	948	2,6%	-	11,6%	-
Transfers and subsidies - capital (in-kind)	125	125	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**69 858**		**20 446**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**69 858**		**20 446**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**69 858**		**20 446**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**69 858**		**20 446**		
				-		-		-		-		-	-

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	**37 027**	**37 027**	**2 518**	**6,8%**	**-**	**-**	**77**	**,2%**	**2 595**	**7,0%**	**-**	**13,1%**	**(100,0%)**
National Government	37 027	37 027	2 518	6,8%	-	-	-	-	2 518	6,8%	-	13,3%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 027**	**37 027**	**2 518**	**6,8%**	**-**	**-**	**-**	**-**	**2 518**	**6,8%**	**-**	**13,3%**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	77	-	77	-	-	5,0%	(100,0%)
Capital Expenditure Functional	**37 490**	**37 490**	**2 518**	**6,7%**	**24**	**,1%**	**390**	**1,0%**	**2 932**	**7,8%**	**-**	**13,1%**	**(100,0%)**
Municipal governance and administration	**443**	**443**	**-**	**-**	**24**	**5,4%**	**86**	**19,3%**	**109**	**24,7%**	**-**	**126,1%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	443	443	-	-	24	5,4%	86	19,3%	109	24,7%	-	126,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 375**	**3 375**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14,1%**	**-**
Planning and Development	3 375	3 375	-	-	-	-	-	-	-	-	-	15,6%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 673**	**28 673**	**2 518**	**8,8%**	**-**	**-**	**304**	**1,1%**	**2 822**	**9,8%**	**-**	**8,5%**	**(100,0%)**
Energy sources	9 000	9 000	2 518	28,0%	-	-	-	-	2 518	28,0%	-	11,7%	-
Water Management	19 673	19 673	-	-	-	-	304	1,5%	304	1,5%	-	5,9%	(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	**786 058**	**786 058**	**25 520**	**3,2%**	**101 610**	**12,9%**	**49 369**	**6,3%**	**176 498**	**22,5%**	**437 139**	**262,2%**	**(88,7%)**
Property rates	-	-	-	-	-	-	-	-	-	-	15 240	461,1%	(100,0%)

Service charges	-	-	10 663	-	10 028	-	7 887	-	28 578	-	293 989	408,6%	(97,3%)
Other revenue	609 446	609 446	5 579	,9%	3 519	,6%	3 367	,6%	12 465	2,0%	7 214	6,2%	(53,3%)
Transfers and Subsidies - Operational	139 585	139 585	5 243	3,8%	45 048	32,3%	-	-	50 291	36,0%	7 752	5 743,5%	(100,0%)
Transfers and Subsidies - Capital	37 027	37 027	4 034	10,9%	43 015	116,2%	38 115	102,9%	85 164	230,0%	111 784	-	(65,9%)
Interest	-	-	-	-	-	-	-	-	-	-	1 159	27,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11 463)**	**(11 463)**	**(6 709)**	**58,5%**	**(8 054)**	**70,3%**	**(2 910)**	**25,4%**	**(17 673)**	**154,2%**	**-**	**19,2%**	**(100,0%)**
Suppliers and employees	(11 463)	(11 463)	(6 709)	58,5%	(8 054)	70,3%	(2 910)	25,4%	(17 673)	154,2%	-	19,2%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**774 596**	**774 596**	**18 811**	**2,4%**	**93 556**	**12,1%**	**46 458**	**6,0%**	**158 825**	**20,5%**	**437 139**	**339,2%**	**(89,4%)**
Cash Flow from Investing Activities													
Receipts	**(57)**	**(57)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(57)	(57)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(948)**	**-**	**-**	**-**	**-**	**-**	**(948)**	**-**	**-**	**-**	**-**
Capital assets	-	-	(948)	-	-	-	-	-	(948)	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(57)**	**(57)**	**(948)**	**1 654,8%**	**-**	**-**	**-**	**-**	**(948)**	**1 654,8%**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**65**	**65**	**115**	**178,9%**	**13**	**19,5%**	**27**	**41,9%**	**155**	**240,3%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	65	115	178,9%	13	19,5%	27	41,9%	155	240,3%	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**65**	**65**	**115**	**178,9%**	**13**	**19,5%**	**27**	**41,9%**	**155**	**240,3%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**774 603**	**774 603**	**17 978**	**2,3%**	**93 569**	**12,1%**	**46 485**	**6,0%**	**158 033**	**20,4%**	**437 139**	**339,2%**	**(89,4%)**
Cash/cash equivalents at the year begin:	1 633	1 633	-	-	17 978	1 101,0%	111 547	6 831,2%	-	-	1 292 922	-	(91,4%)
Cash/cash equivalents at the year end:	**776 236**	**776 236**	**17 978**	**2,3%**	**111 547**	**14,4%**	**158 033**	**20,4%**	**158 033**	**20,4%**	**1 730 060**	**285,2%**	**(90,9%)**

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	4 797	3,4%	2 915	2,1%	1 847	1,3%	129 561	93,1%	139 121	25,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 229	17,0%	2 428	3,7%	1 971	3,0%	50 505	76,4%	66 133	12,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 202	2,8%	1 703	1,1%	1 668	1,1%	144 396	95,0%	151 969	28,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 074	4,1%	1 279	1,7%	1 235	1,6%	69 986	92,6%	75 575	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 299	3,3%	997	1,4%	963	1,4%	65 298	93,9%	69 557	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	117	3,1%	58	1,5%	58	1,5%	3 604	93,9%	3 837	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 068	3,4%	497	1,6%	486	1,5%	29 331	93,5%	31 381	5,8%	-	-	-	-
Total By Income Source	**26 786**	**5,0%**	**9 878**	**1,8%**	**8 228**	**1,5%**	**492 681**	**91,6%**	**537 573**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 366	4,2%	1 312	1,6%	1 262	1,6%	73 650	92,5%	79 591	14,8%	-	-	-	-
Commercial	2 886	26,6%	272	2,5%	231	2,1%	7 452	68,7%	10 840	2,0%	-	-	-	-
Households	20 066	4,7%	8 072	1,9%	6 520	1,5%	391 835	91,9%	426 493	79,3%	-	-	-	-
Other	468	2,3%	222	1,1%	215	1,0%	19 744	95,6%	20 650	3,8%	-	-	-	-
Total By Customer Group	**26 786**	**5,0%**	**9 878**	**1,8%**	**8 228**	**1,5%**	**492 681**	**91,6%**	**537 573**	**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	207	-	291	-	13 739	1,9%	716 618	98,1%	730 855	82,1%
Bulk Water	-	-	3 435	15,1%	47	,2%	19 333	84,7%	22 815	2,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123	,1%	890	,8%	1 090	1,0%	104 254	98,0%	106 357	11,9%
Auditor-General	8 027	43,0%	-	-	-	-	10 646	57,0%	18 673	2,1%
Other	3	-	26	,2%	-	-	11 383	99,7%	11 413	1,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 360**	**,9%**	**4 643**	**,5%**	**14 875**	**1,7%**	**862 234**	**96,9%**	**890 112**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**85 719**	**85 719**	**26 851**	**31,3%**	**17 971**	**21,0%**	**14 239**	**16,6%**	**59 061**	**68,9%**	**14 947**	**64,9%**	**(4,7%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	7 181	7 181	1 036	14,4%	968	13,5%	961	13,4%	2 965	41,3%	1 208	49,4%	(20,5%)
Service charges - Waste Water Management	4 066	4 066	820	20,2%	765	18,8%	755	18,6%	2 339	57,5%	810	57,9%	(6,8%)
Service charges - Waste Management	5 609	5 609	1 174	20,9%	1 083	19,3%	1 077	19,2%	3 334	59,4%	1 160	56,0%	(7,1%)
Sale of Goods and Rendering of Services	858	858	72	8,4%	85	10,0%	66	7,7%	223	26,0%	102	42,2%	(35,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 308	9 308	1 998	21,5%	2 076	22,3%	2 134	22,9%	6 207	66,7%	1 756	47,9%	21,5%
Interest earned from Current and Non Current Assets	375	375	41	10,9%	71	19,0%	70	18,6%	182	48,5%	15	9,2%	362,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	23	23	1	5,7%	550	2 430,2%	1	5,8%	552	2 441,6%	-	106,9%	(100,0%)
Rental from Fixed Assets	1 999	1 999	63	3,2%	74	3,7%	70	3,5%	207	10,4%	65	9,1%	7,9%
Licences or permits	475	475	12	2,4%	15	3,2%	5	1,1%	32	6,7%	22	23,1%	(76,8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	497	497	5	1,0%	13	2,7%	5	1,1%	24	4,8%	-	2,9%	(100,0%)
Non-Exchange Revenue													
Property rates	10 964	10 964	5 921	54,0%	(38)	(,3%)	(54)	(,5%)	5 829	53,2%	45	56,0%	(219,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 717	42 717	15 674	36,7%	12 275	28,7%	9 141	21,4%	37 090	86,8%	9 761	82,3%	(6,4%)
Interest Receivables	1 649	1 649	0	-	0	-	0	-	1	,1%	1	,1%	(24,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	35	-	33	-	7	-	75	-	3	27,0%	118,1%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**82 889**	**83 944**	**9 915**	**12,0%**	**10 604**	**12,8%**	**11 399**	**13,6%**	**31 918**	**38,0%**	**10 084**	**42,0%**	**13,0%**
Employee related costs	39 700	39 687	8 241	20,8%	8 404	21,2%	8 244	20,8%	24 889	62,7%	5 584	62,5%	47,6%
Remuneration of councillors	5 007	5 007	1 262	25,2%	1 246	24,9%	1 246	24,9%	3 754	75,0%	1 088	73,2%	14,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 363	2 513	(10)	(,4%)	238	10,1%	111	4,4%	339	13,5%	1 087	112,3%	(89,7%)
Debt impairment	12 871	12 871	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	8 719	8 719	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 452	3 928	16	,5%	223	6,5%	84	2,1%	324	8,2%	132	6,5%	(36,5%)
Transfers and subsidies	35	35	-	-	-	-	-	-	-	-	139	26,0%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	10 740	11 183	406	3,8%	493	4,6%	1 714	15,3%	2 612	23,4%	2 054	31,5%	(16,5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 830**	**1 774**	**16 936**		**7 367**		**2 840**		**27 143**		**4 863**		
Transfers and subsidies - capital (monetary allocations)	-	-	5 000	-	-	-	5 368	-	10 368	-	1 627	7,5%	229,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**37 511**		**6 490**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**37 511**		**6 490**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**37 511**		**6 490**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**37 511**		**6 490**		
				-		-		-		-		-	-

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	**21 979**	**21 979**	**-**	**-**	**4 532**	**20,6%**	**1 096**	**5,0%**	**5 629**	**25,6%**	**-**	**-**	**(100,0%)**
National Government	21 979	21 979	-	-	4 532	20,6%	1 096	5,0%	5 629	25,6%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 979**	**21 979**	**-**	**-**	**4 532**	**20,6%**	**1 096**	**5,0%**	**5 629**	**25,6%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**21 979**	**21 979**	**-**	**-**	**4 532**	**20,6%**	**1 096**	**5,0%**	**5 629**	**25,6%**	**-**	**-**	**(100,0%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 979**	**21 979**	**-**	**-**	**4 532**	**20,6%**	**1 096**	**5,0%**	**5 629**	**25,6%**	**-**	**-**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	21 979	21 979	-	-	4 532	20,6%	1 096	5,0%	5 629	25,6%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**84 452**	**85 452**	**2 568**	**3,0%**	**2 139**	**2,5%**	**41 686**	**48,8%**	**46 392**	**54,3%**	**784**	**5,5%**	**5 216,2%**
Property rates	6 600	6 600	628	9,5%	1 931	29,3%	288	4,4%	2 847	43,1%	348	15,8%	(17,1%)

Service charges	8 472	8 472	329	3,9%	294	3,5%	446	5,3%	1 069	12,6%	433	9,5%	3,0%
Other revenue	5 311	5 311	1 611	30,3%	(86)	(1,6%)	537	10,1%	2 061	38,8%	3	49,4%	15 707,5%
Transfers and Subsidies - Operational	41 717	42 717	-	-	-	-	30 949	72,5%	30 949	72,5%	-	-	(100,0%)
Transfers and Subsidies - Capital	21 979	21 979	-	-	-	-	9 466	43,1%	9 466	43,1%	-	-	(100,0%)
Interest	375	375	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 062)**	**(62 062)**	**6 443**	**(10,4%)**	**(12 504)**	**20,1%**	**7 574**	**(12,2%)**	**1 513**	**(2,4%)**	**4 572**	**(10,6%)**	**65,7%**
Suppliers and employees	(62 062)	(62 062)	6 443	(10,4%)	(12 504)	20,1%	7 574	(12,2%)	1 513	(2,4%)	4 572	(10,6%)	65,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 390**	**23 390**	**9 011**	**40,2%**	**(10 365)**	**(46,3%)**	**49 260**	**210,6%**	**47 906**	**204,8%**	**5 356**	**44,5%**	**819,8%**
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	**(21 979)**	**(21 979)**	**-**	**-**	**(4 532)**	**20,6%**	**(1 096)**	**5,0%**	**(5 629)**	**25,6%**	**-**	**2,2%**	**(100,0%)**
Capital assets	(21 979)	(21 979)	-	-	(4 532)	20,6%	(1 096)	5,0%	(5 629)	25,6%	-	2,2%	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(21 979)**	**(21 979)**	**-**	**-**	**(4 532)**	**20,6%**	**(1 096)**	**5,0%**	**(5 629)**	**25,6%**	**-**	**2,2%**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**411**	**1 411**	**9 011**	**2 192,9%**	**(14 898)**	**(3 625,4%)**	**48 164**	**3 413,6%**	**42 277**	**2 996,4%**	**5 356**	**338,4%**	**799,3%**
Cash/cash equivalents at the year begin:	617	617	-	-	9 011	1 461,5%	(5 913)	(959,1%)	-	-	9 969	-	(159,3%)
Cash/cash equivalents at the year end:	**1 027**	**2 027**	**9 011**	**877,0%**	**(5 913)**	**(575,5%)**	**42 250**	**2 083,9%**	**42 250**	**2 083,9%**	**15 325**	**410,2%**	**175,7%**

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	774	2,0%	391	1,0%	404	1,0%	38 112	96,0%	39 681	21,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(83)	(,3%)	1	-	1	-	28 658	100,3%	28 576	15,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	569	2,2%	283	1,1%	282	1,1%	25 317	95,7%	26 451	14,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	796	2,1%	399	1,1%	397	1,1%	36 009	95,8%	37 601	19,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8	-	16	-	24	-	49 373	99,9%	49 421	26,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 689)	(79,2%)	24	,3%	22	,3%	12 827	178,5%	7 184	3,8%	-	-	-	-
Total By Income Source	**(3 624)**	**(1,9%)**	**1 114**	**,6%**	**1 129**	**,6%**	**190 296**	**100,7%**	**188 914**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	,4%	0	,1%	0	,1%	512	99,5%	515	,3%	-	-	-	-
Commercial	(1 181)	(11,9%)	91	,9%	79	,8%	10 927	110,2%	9 917	5,2%	-	-	-	-
Households	827	1,1%	449	,6%	452	,6%	75 143	97,8%	76 871	40,7%	-	-	-	-
Other	(3 273)	(3,2%)	573	,6%	598	,6%	103 714	102,1%	101 611	53,8%	-	-	-	-
Total By Customer Group	**(3 624)**	**(1,9%)**	**1 114**	**,6%**	**1 129**	**,6%**	**190 296**	**100,7%**	**188 914**	**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	-	-	11	,4%	52	1,8%	2 907	97,9%	2 971	3,2%
Bulk Water	-	-	-	-	-	-	9 036	100,0%	9 036	9,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	593	100,0%	-	-	-	-	-	-	593	,6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	1,8%	3	,2%	9	,5%	1 732	97,5%	1 776	1,9%
Auditor-General	-	-	-	-	-	-	1 220	100,0%	1 220	1,3%
Other	1 595	2,1%	1 586	2,1%	1 138	1,5%	71 984	94,3%	76 303	83,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 221**	**2,4%**	**1 600**	**1,7%**	**1 199**	**1,3%**	**86 879**	**94,5%**	**91 899**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**259 115**	**282 621**	**52 305**	**20,2%**	**60 336**	**23,3%**	**54 720**	**19,4%**	**167 361**	**59,2%**	**55 149**	**25,2%**	**(,8%)**
Exchange Revenue													
Service charges - Electricity	67 101	78 734	21 745	32,4%	17 854	26,6%	20 721	26,3%	60 319	76,6%	13 493	(35,6%)	53,6%
Service charges - Water	15 544	9 586	2 538	16,3%	1 671	10,7%	2 330	24,3%	6 539	68,2%	1 703	33,0%	36,9%
Service charges - Waste Water Management	31 915	31 915	8 116	25,4%	7 942	24,9%	5 763	18,1%	21 821	68,4%	7 239	57,2%	(20,4%)
Service charges - Waste Management	20 766	38 956	4 761	22,9%	4 676	22,5%	3 102	8,0%	12 539	32,2%	4 313	54,2%	(28,1%)
Sale of Goods and Rendering of Services	771	868	204	26,5%	198	25,6%	166	19,1%	567	65,4%	131	36,3%	27,0%
Agency services	502	502	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 457	1 483	135	9,3%	163	11,2%	168	11,4%	467	31,5%	69	52,3%	142,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	630	630	153	24,3%	181	28,8%	124	19,7%	458	72,8%	185	61,1%	(33,2%)
Licences or permits	966	966	-	-	-	-	-	-	-	-	-	,2%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	529	529	30	5,8%	30	5,6%	63	12,0%	123	23,4%	62	65,6%	2,0%
Non-Exchange Revenue													
Property rates	36 316	36 316	13 118	36,1%	6 664	18,4%	4 583	12,6%	24 366	67,1%	7 280	37,6%	(37,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 172	1 640	22	1,0%	153	7,1%	385	23,5%	560	34,2%	842	70,4%	(54,3%)
Licences or permits	20	20	2	9,6%	1	6,7%	2	7,6%	5	23,9%	24	2 511,1%	(93,7%)
Transfer and subsidies - Operational	68 427	68 477	1 319	1,9%	20 753	30,3%	17 313	25,3%	39 385	57,5%	19 808	62,7%	(12,6%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	12 000	12 000	161	1,3%	51	,4%	-	-	212	1,8%	-	3,7%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**326 420**	**365 865**	**63 379**	**19,4%**	**71 211**	**21,8%**	**61 660**	**16,9%**	**196 249**	**53,6%**	**62 431**	**63,5%**	**(1,2%)**
Employee related costs	92 655	95 847	24 128	26,0%	23 006	24,8%	22 890	23,9%	70 024	73,1%	22 004	73,8%	4,0%
Remuneration of councillors	6 642	6 642	1 440	21,7%	1 442	21,7%	1 431	21,5%	4 312	64,9%	1 621	72,4%	(11,7%)
Bulk purchases - electricity	60 000	65 000	20 012	33,4%	14 364	23,9%	14 398	22,2%	48 774	75,0%	13 525	51,5%	6,5%
Inventory consumed	21 501	21 275	3 103	14,4%	4 337	20,2%	5 210	24,5%	12 650	59,5%	3 894	40,4%	33,8%
Debt impairment	42 341	48 179	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	41 544	41 544	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 500	23 000	5 545	85,3%	13 475	207,3%	8 858	38,5%	27 877	121,2%	7 934	227,4%	11,6%
Contracted services	19 012	21 384	3 896	20,5%	3 621	19,0%	2 393	11,2%	9 910	46,3%	7 844	73,0%	(69,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 000	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	36 225	39 994	5 255	14,5%	10 967	30,3%	6 479	16,2%	22 701	56,8%	5 610	55,4%	15,5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67 305)**	**(83 244)**	**(11 073)**		**(10 875)**		**(6 940)**		**(28 888)**		**(7 282)**		
Transfers and subsidies - capital (monetary allocations)	31 190	31 190	2 015	6,5%	3 182	10,2%	3 267	10,5%	8 464	27,1%	19 442	64,9%	(83,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(20 424)**		**12 160**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(20 424)**		**12 160**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(20 424)**		**12 160**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(20 424)**		**12 160**		
				-		-		-		-		-	-

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	**31 890**	**33 762**	**1 783**	**5,6%**	**5 598**	**17,6%**	**1 206**	**3,6%**	**8 586**	**25,4%**	**3 682**	**45,1%**	**(67,3%)**
National Government	31 190	31 190	1 753	5,6%	4 634	14,9%	973	3,1%	7 360	23,6%	3 311	48,0%	(70,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 190**	**31 190**	**1 753**	**5,6%**	**4 634**	**14,9%**	**973**	**3,1%**	**7 360**	**23,6%**	**3 311**	**48,0%**	**(70,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	2 573	30	4,3%	963	137,6%	233	9,0%	1 226	47,6%	371	25,9%	(37,4%)
Capital Expenditure Functional	**31 890**	**33 762**	**1 783**	**5,6%**	**5 598**	**17,6%**	**1 206**	**3,6%**	**8 586**	**25,4%**	**3 682**	**45,1%**	**(67,3%)**
Municipal governance and administration	**300**	**800**	**-**	**-**	**12**	**3,8%**	**11**	**1,4%**	**22**	**2,8%**	**-**	**-**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	800	-	-	12	3,8%	11	1,4%	22	2,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**371**	**61,9%**	**(100,0%)**
Community and Social Services	100	-	-	-	-	-	-	-	-	-	371	61,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 227**	**18 699**	**1 753**	**10,2%**	**5 525**	**32,1%**	**222**	**1,2%**	**7 499**	**40,1%**	**428**	**43,7%**	**(48,2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 227	18 699	1 753	10,2%	5 525	32,1%	222	1,2%	7 499	40,1%	428	43,7%	(48,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 263**	**14 263**	**30**	**,2%**	**61**	**,4%**	**973**	**6,8%**	**1 064**	**7,5%**	**2 883**	**47,1%**	**(66,3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	2 883	49,9%	(100,0%)
Water Management	14 263	14 263	30	,2%	61	,4%	973	6,8%	1 064	7,5%	-	31,8%	(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	**263 983**	**386 659**	**54 798**	**20,8%**	**51 756**	**19,6%**	**58 983**	**15,3%**	**165 537**	**42,8%**	**273 292**	**284,2%**	**(78,4%)**
Property rates	25 421	25 421	-	-	2	-	1	-	3	-	9 560	164,5%	(100,0%)

Service charges	108 260	232 261	47 348	43,7%	28 843	26,6%	26 570	11,4%	102 760	44,2%	61 644	674,7%	(56,9%)
Other revenue	29 227	28 853	5 950	20,4%	112	,4%	4 791	16,6%	10 852	37,6%	5 025	(26 117,7%)	(4,7%)
Transfers and Subsidies - Operational	68 427	67 477	1 500	2,2%	19 158	28,0%	16 220	24,0%	36 878	54,7%	65 991	302,7%	(75,4%)
Transfers and Subsidies - Capital	31 190	31 190	-	-	3 638	11,7%	11 394	36,5%	15 032	48,2%	131 072	697,1%	(91,3%)
Interest	1 457	1 457	-	-	4	,3%	8	,6%	12	,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(242 535)**	**(279 653)**	**(93 580)**	**38,6%**	**(82 237)**	**33,9%**	**(80 305)**	**28,7%**	**(256 121)**	**91,6%**	**(84 140)**	**86,5%**	**(4,6%)**
Suppliers and employees	(236 035)	(273 153)	(93 580)	39,6%	(82 237)	34,8%	(80 305)	29,4%	(256 121)	93,8%	(84 140)	87,7%	(4,6%)
Finance charges	(6 500)	(6 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 447**	**107 006**	**(38 782)**	**(180,8%)**	**(30 481)**	**(142,1%)**	**(21 322)**	**(19,9%)**	**(90 585)**	**(84,7%)**	**189 151**	**(1 373,6%)**	**(111,3%)**
Cash Flow from Investing Activities													
Receipts	**12 000**	**12 000**	**-**	**-**	**3 200**	**26,7%**	**-**	**-**	**3 200**	**26,7%**	**-**	**88,4%**	**-**
Proceeds on disposal of PPE	12 000	12 000	-	-	3 200	26,7%	-	-	3 200	26,7%	-	88,4%	-
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	**(31 890)**	**(15 092)**	**-**	**-**	**(4 549)**	**14,3%**	**(1 386)**	**9,2%**	**(5 936)**	**39,3%**	**(52)**	**,1%**	**2 550,7%**
Capital assets	(31 890)	(15 092)	-	-	(4 549)	14,3%	(1 386)	9,2%	(5 936)	39,3%	(52)	,1%	2 550,7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(19 890)**	**(3 092)**	**-**	**-**	**(1 349)**	**6,8%**	**(1 386)**	**44,8%**	**(2 736)**	**88,5%**	**(52)**	**(15,7%)**	**2 550,7%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 557**	**103 914**	**(38 782)**	**(2 490,1%)**	**(31 830)**	**(2 043,8%)**	**(22 708)**	**(21,9%)**	**(93 320)**	**(89,8%)**	**189 099**	**(558,4%)**	**(112,0%)**
Cash/cash equivalents at the year begin:	10 706	10 611	-	-	(38 782)	(362,3%)	(70 612)	(665,5%)	-	-	244 044	-	(128,9%)
Cash/cash equivalents at the year end:	**12 263**	**114 525**	**(38 782)**	**(316,2%)**	**(70 612)**	**(575,8%)**	**(93 947)**	**(82,0%)**	**(93 947)**	**(82,0%)**	**433 054**	**(670,8%)**	**(121,7%)**

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	739	,9%	271	,3%	294	,3%	83 721	98,5%	85 025	17,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	516	6,4%	79	1,0%	96	1,2%	7 396	91,5%	8 087	1,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 006	6,2%	1 569	1,9%	1 458	1,8%	72 508	90,0%	80 542	16,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 497	3,0%	2 373	1,3%	2 384	1,3%	172 426	94,4%	182 680	38,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 284	3,1%	1 409	1,3%	1 417	1,3%	101 192	94,3%	107 303	22,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	2,2%	41	1,1%	35	,9%	3 617	95,8%	3 777	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	,2%	370	3,2%	4	-	11 146	96,6%	11 537	2,4%	-	-	-	-
Total By Income Source	**15 144**	**3,2%**	**6 112**	**1,3%**	**5 689**	**1,2%**	**452 006**	**94,4%**	**478 951**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 691	4,3%	637	1,6%	630	1,6%	36 557	92,5%	39 515	8,3%	-	-	-	-
Commercial	2 641	8,2%	589	1,8%	334	1,0%	28 721	89,0%	32 285	6,7%	-	-	-	-
Households	10 752	2,6%	4 865	1,2%	4 704	1,2%	385 473	95,0%	405 794	84,7%	-	-	-	-
Other	60	4,4%	21	1,6%	21	1,5%	1 255	92,5%	1 356	,3%	-	-	-	-
Total By Customer Group	**15 144**	**3,2%**	**6 112**	**1,3%**	**5 689**	**1,2%**	**452 006**	**94,4%**	**478 951**	**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	8 471	2,0%	16 342	3,8%	8 449	2,0%	392 455	92,2%	425 717	70,2%
Bulk Water	2 140	1,5%	3 840	2,7%	283	,2%	134 433	95,5%	140 696	23,2%
PAYE deductions	339	37,7%	1	,1%	-	-	559	62,1%	899	,1%
VAT (output less input)	-	-	-	-	-	-	3	100,0%	3	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	140	,6%	336	1,5%	198	,9%	22 125	97,0%	22 798	3,8%
Auditor-General	-	-	-	-	80	1,0%	8 102	99,0%	8 182	1,4%
Other	380	6,1%	4	,1%	-	-	5 861	93,8%	6 246	1,0%
Medical Aid deductions	-	-	-	-	-	-	1 477	100,0%	1 477	,2%
Total	**11 471**	**1,9%**	**20 524**	**3,4%**	**9 010**	**1,5%**	**565 013**	**93,2%**	**606 018**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**170 436**	**144 478**	**40 521**	**23,8%**	**35 009**	**20,5%**	**28 313**	**19,6%**	**103 843**	**71,9%**	**34 785**	**57,2%**	**(18,6%)**
Exchange Revenue													
Service charges - Electricity	35 765	34 608	10 489	29,3%	9 032	25,3%	8 679	25,1%	28 200	81,5%	13 565	83,7%	(36,0%)
Service charges - Water	12 569	15 072	3 531	28,1%	2 254	17,9%	949	6,3%	6 734	44,7%	2 520	59,4%	(62,3%)
Service charges - Waste Water Management	10 736	5 225	1 492	13,9%	1 091	10,2%	1 080	20,7%	3 662	70,1%	1 265	49,9%	(14,6%)
Service charges - Waste Management	12 061	8 182	2 725	22,6%	2 031	16,8%	2 036	24,9%	6 793	83,0%	2 012	35,6%	1,2%
Sale of Goods and Rendering of Services	132	132	8	6,1%	12	9,2%	17	13,1%	37	28,4%	42	46,5%	(59,3%)
Agency services	450	450	156	34,6%	-	-	31	7,0%	187	41,6%	(3)	(5,1%)	(1 342,6%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 776	1 776	524	29,5%	562	31,6%	601	33,8%	1 687	95,0%	509	48,4%	18,0%
Interest earned from Current and Non Current Assets	4 575	4 575	47	1,0%	102	2,2%	167	3,7%	316	6,9%	103	11,2%	62,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	386	84	21,8%	63	16,3%	63	16,4%	210	54,5%	209	139,6%	(69,7%)
Licences or permits	1 100	1 100	287	26,1%	372	33,8%	350	31,9%	1 009	91,8%	186	41,3%	88,1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22	22	4	16,6%	-	-	-	-	4	16,6%	11	66,5%	(100,0%)
Non-Exchange Revenue													
Property rates	18 437	19 694	5 585	30,3%	4 149	22,5%	4 027	20,4%	13 760	69,9%	4 774	55,9%	(15,6%)
Surcharges and Taxes	9 396	9 396	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	143	143	5	3,8%	9	6,0%	13	9,0%	27	18,7%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 006	41 006	15 315	37,3%	15 043	36,7%	10 000	24,4%	40 358	98,4%	9 398	61,2%	6,4%
Interest Receivables	883	883	269	30,5%	289	32,8%	298	33,8%	857	97,1%	193	46,9%	54,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	21 000	1 830	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**146 541**	**139 258**	**35 195**	**24,0%**	**22 226**	**15,2%**	**26 262**	**18,9%**	**83 684**	**60,1%**	**26 946**	**38,8%**	**(2,5%)**
Employee related costs	40 775	51 862	13 454	33,0%	9 042	22,2%	13 446	25,9%	35 943	69,3%	11 752	51,8%	14,4%
Remuneration of councillors	5 298	4 363	1 307	24,7%	1 297	24,5%	1 445	33,1%	4 049	92,8%	1 295	50,7%	11,6%
Bulk purchases - electricity	30 115	30 115	11 427	37,9%	5 319	17,7%	5 297	17,6%	22 043	73,2%	4 523	35,0%	17,1%
Inventory consumed	538	-	252	46,7%	77	14,2%	44	-	373	-	2 076	158,2%	(97,9%)
Debt impairment	13 943	607	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	17 669	17 669	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	1 200	1 200	1 509	125,7%	1 258	104,8%	1 383	115,2%	4 150	345,8%	827	130,9%	67,1%
Contracted services	17 608	12 119	4 576	26,0%	3 420	19,4%	2 814	23,2%	10 809	89,2%	4 207	44,0%	(33,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 533	3 533	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 860	17 789	2 671	16,8%	1 814	11,4%	1 833	10,3%	6 318	35,5%	2 266	24,4%	(19,1%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**23 895**	**5 220**	**5 326**		**12 783**		**2 050**		**20 159**		**7 839**		
Transfers and subsidies - capital (monetary allocations)	28 812	46 408	-	-	20 235	70,2%	3 851	8,3%	24 085	51,9%	6 599	74,9%	(41,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**44 245**		**14 438**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**44 245**		**14 438**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**44 245**		**14 438**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**44 245**		**14 438**		
				-		-		-		-		-	-

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	**28 812**	**46 500**	**(306 321)**	**(1 063,2%)**	**3 221**	**11,2%**	**322 573**	**693,7%**	**19 473**	**41,9%**	**10 211**	**107,4%**	**3 059,0%**
National Government	28 812	46 500	(96 566)	(335,2%)	3 214	11,2%	112 681	242,3%	19 329	41,6%	10 208	70,8%	1 003,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 812**	**46 500**	**(96 566)**	**(335,2%)**	**3 214**	**11,2%**	**112 681**	**242,3%**	**19 329**	**41,6%**	**10 208**	**70,8%**	**1 003,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	(209 755)	-	8	-	209 892	-	144	-	3	1 256,0%	6 996 288,5%
Capital Expenditure Functional	**28 812**	**46 500**	**(306 895)**	**(1 065,2%)**	**3 221**	**11,2%**	**323 147**	**694,9%**	**19 473**	**41,9%**	**10 211**	**107,4%**	**3 064,7%**
Municipal governance and administration	**-**	**92**	**(207 531)**	**-**	**8**	**-**	**207 759**	**225 825,2%**	**236**	**256,6%**	**3**	**1 884,0%**	**6 925 206,9%**
Executive and Council	-	-	(202 576)	-	-	-	202 704	-	128	-	-	-	(100,0%)
Finance and administration	-	92	(4 955)	-	8	-	5 055	5 495,1%	108	117,6%	3	55,9%	168 415,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**(249)**	**-**	**-**	**-**	**249**	**-**	**-**	**-**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	(249)	-	-	-	249	-	-	-	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**(17 672)**	**-**	**312**	**-**	**22 335**	**-**	**4 975**	**-**	**8 242**	**119,9%**	**171,0%**
Planning and Development	-	-	(511)	-	-	-	511	-	-	-	-	-	(100,0%)
Road Transport	-	-	(17 161)	-	312	-	21 824	-	4 975	-	8 242	125,4%	164,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 812**	**46 408**	**(81 443)**	**(282,7%)**	**2 902**	**10,1%**	**92 804**	**200,0%**	**14 262**	**30,7%**	**1 966**	**54,4%**	**4 619,7%**
Energy sources	-	-	(11 484)	-	-	-	11 484	-	-	-	-	-	(100,0%)
Water Management	20 000	37 596	(67 769)	(338,8%)	2 902	14,5%	79 130	210,5%	14 262	37,9%	-	40,1%	(100,0%)
Waste Water Management	8 812	8 812	(1 825)	(20,7%)	-	-	1 825	20,7%	-	-	1 796	150,8%	1,6%
Waste Management	-	-	(365)	-	-	-	365	-	-	-	171	-	114,1%
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	**157 012**	**165 975**	**(6 247)**	**(4,0%)**	**9 398**	**6,0%**	**50 813**	**30,6%**	**53 963**	**32,5%**	**10 409**	**14,6%**	**388,2%**
Property rates	14 749	14 749	(29 964)	(203,2%)	-	-	29 963	203,1%	(1)	-	2 206	14,8%	1 258,1%

Service charges	65 552	57 002	4 180	6,4%	3 805	5,8%	3 043	5,3%	11 028	19,3%	6 916	23,6%	(56,0%)
Other revenue	2 318	2 235	560	24,1%	470	20,3%	495	22,2%	1 525	68,2%	469	9,6%	5,6%
Transfers and Subsidies - Operational	41 006	41 006	10 117	24,7%	550	1,3%	14 232	34,7%	24 899	60,7%	-	8,6%	(100,0%)
Transfers and Subsidies - Capital	28 812	46 408	8 000	27,8%	3 600	12,5%	2 000	4,3%	13 600	29,3%	-	7,6%	(100,0%)
Interest	4 575	4 575	860	18,8%	973	21,3%	1 080	23,6%	2 912	63,7%	817	40,9%	32,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(120 701)**	**(128 295)**	**(206)**	**,2%**	**-**	**-**	**206**	**(,2%)**	**-**	**-**	**-**	**-**	**(100,0%)**
Suppliers and employees	(119 501)	(127 095)	(195)	,2%	-	-	195	(,2%)	-	-	-	-	(100,0%)
Finance charges	(1 200)	(1 200)	(11)	,9%	-	-	11	(,9%)	-	-	-	-	(100,0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 311**	**37 680**	**(6 454)**	**(17,8%)**	**9 398**	**25,9%**	**51 019**	**135,4%**	**53 963**	**143,2%**	**10 409**	**53,8%**	**390,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(89)**	**-**	**-**	**-**	**89**	**-**	**-**	**-**	**1**	**-**	**7 221,6%**
Proceeds on disposal of PPE	-	-	(89)	-	-	-	89	-	-	-	1	-	7 221,6%
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	**(33 134)**	**(47 836)**	**(9 753)**	**29,4%**	**-**	**-**	**9 753**	**(20,4%)**	**-**	**-**	**4 716**	**(17,6%)**	**106,8%**
Capital assets	(33 134)	(47 836)	(9 753)	29,4%	-	-	9 753	(20,4%)	-	-	4 716	(17,6%)	106,8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(33 134)**	**(47 836)**	**(9 842)**	**29,7%**	**-**	**-**	**9 842**	**(20,6%)**	**-**	**-**	**4 717**	**(17,6%)**	**108,6%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 177**	**(10 156)**	**(16 295)**	**(512,9%)**	**9 398**	**295,8%**	**60 861**	**(599,3%)**	**53 963**	**(531,4%)**	**15 126**	**(605,3%)**	**302,4%**
Cash/cash equivalents at the year begin:	13 221	18 844	-	-	6 065	45,9%	(6 959)	(36,9%)	-	-	20 391	-	(134,1%)
Cash/cash equivalents at the year end:	**16 399**	**8 688**	**6 065**	**37,0%**	**15 463**	**94,3%**	**53 901**	**620,4%**	**53 901**	**620,4%**	**35 517**	**48,2%**	**51,8%**

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	1 554	4,2%	2 291	6,2%	804	2,2%	32 551	87,5%	37 199	27,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 785	12,0%	2 236	15,0%	889	6,0%	9 973	67,0%	14 884	11,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 406	5,3%	2 495	9,4%	1 077	4,1%	21 477	81,2%	26 455	19,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	253	1,9%	682	5,1%	257	1,9%	12 154	91,1%	13 344	9,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	822	4,8%	1 498	8,8%	680	4,0%	14 005	82,4%	17 004	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	5,3%	42	9,1%	20	4,3%	376	81,3%	462	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	303	2,4%	599	4,7%	284	2,2%	11 669	90,8%	12 855	9,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 826)	(13,6%)	(760)	(5,7%)	(29)	(,2%)	16 001	119,5%	13 385	9,9%	-	-	-	-
Total By Income Source	**4 320**	**3,2%**	**9 083**	**6,7%**	**3 980**	**2,9%**	**118 205**	**87,2%**	**135 588**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	143	4,8%	333	11,2%	155	5,2%	2 330	78,7%	2 960	2,2%	-	-	-	-
Commercial	1 764	11,9%	2 204	14,8%	827	5,6%	10 057	67,7%	14 851	11,0%	-	-	-	-
Households	2 002	2,0%	5 881	6,0%	2 562	2,6%	88 182	89,4%	98 628	72,7%	-	-	-	-
Other	411	2,1%	665	3,5%	437	2,3%	17 636	92,1%	19 150	14,1%	-	-	-	-
Total By Customer Group	**4 320**	**3,2%**	**9 083**	**6,7%**	**3 980**	**2,9%**	**118 205**	**87,2%**	**135 588**	**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	3 648	6,6%	7 358	13,2%	3 678	6,6%	40 933	73,6%	55 617	69,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 588	15,5%	460	4,5%	129	1,3%	8 062	78,7%	10 239	12,7%
Auditor-General	406	3,2%	430	3,4%	431	3,4%	11 407	90,0%	12 674	15,7%
Other	1 020	52,1%	52	2,7%	-	-	886	45,2%	1 959	2,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 663**	**8,3%**	**8 300**	**10,3%**	**4 239**	**5,3%**	**61 287**	**76,1%**	**80 489**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 168 703**	**1 203 611**	**280 325**	**24,0%**	**265 691**	**22,7%**	**285 206**	**23,7%**	**831 222**	**69,1%**	**280 101**	**77,3%**	**1,8%**
Exchange Revenue													
Service charges - Electricity	488 542	495 115	103 749	21,2%	111 488	22,8%	130 133	26,3%	345 370	69,8%	113 760	73,1%	14,4%
Service charges - Water	93 994	97 092	21 721	23,1%	17 759	18,9%	33 309	34,3%	72 790	75,0%	28 863	88,2%	15,4%
Service charges - Waste Water Management	52 825	58 983	15 821	30,0%	15 389	29,1%	14 813	25,1%	46 023	78,0%	14 287	78,2%	3,7%
Service charges - Waste Management	55 848	58 063	14 793	26,5%	14 371	25,7%	14 023	24,2%	43 188	74,4%	13 144	75,4%	6,7%
Sale of Goods and Rendering of Services	7 551	8 624	2 459	32,6%	2 462	32,6%	3 385	39,2%	8 305	96,3%	2 793	96,2%	21,2%
Agency services	2 536	2 500	751	29,6%	688	27,1%	734	29,4%	2 173	86,9%	667	66,9%	10,0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 239	25 069	6 106	33,5%	6 342	34,8%	6 504	25,9%	18 952	75,6%	5 022	60,7%	29,5%
Interest earned from Current and Non Current Assets	4 000	4 250	1 199	30,0%	879	22,0%	1 403	33,0%	3 480	81,9%	1 188	115,5%	18,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 011	7 867	2 638	43,9%	3 182	52,9%	2 993	38,0%	8 813	112,0%	2 520	89,7%	18,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 794	21 803	556	2,5%	1 664	7,6%	354	1,6%	2 573	11,8%	19 418	1 048,1%	(98,2%)
Non-Exchange Revenue													
Property rates	173 389	173 275	48 912	28,2%	38 859	22,4%	36 388	21,0%	124 159	71,7%	36 186	81,6%	,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 749	6 162	1 974	41,6%	1 653	34,8%	1 590	25,8%	5 217	84,7%	1 708	64,4%	(6,9%)
Licences or permits	2 293	2 195	563	24,6%	586	25,5%	603	27,5%	1 752	79,8%	519	80,1%	16,3%
Transfer and subsidies - Operational	153 107	157 682	56 562	36,9%	47 702	31,2%	36 526	23,2%	140 789	89,3%	37 829	90,2%	(3,4%)
Interest Receivables	4 410	5 744	1 349	30,6%	1 482	33,6%	1 581	27,5%	4 411	76,8%	1 267	100,9%	24,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 632	3 538	894	24,6%	890	24,5%	829	23,4%	2 613	73,9%	823	202,6%	,8%
Gains on Disposal of Fixed and Intangible Assets	1 284	1 150	279	21,7%	297	23,1%	40	3,5%	616	53,5%	106	42,0%	(62,3%)
Other Gains	74 500	74 500	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 152 403**	**1 148 398**	**198 488**	**17,2%**	**209 599**	**18,2%**	**224 924**	**19,6%**	**633 011**	**55,1%**	**172 437**	**57,7%**	**30,4%**
Employee related costs	404 433	401 102	88 164	21,8%	90 502	22,4%	89 719	22,4%	268 384	66,9%	87 544	67,5%	2,5%
Remuneration of councillors	14 872	14 611	3 465	23,3%	3 460	23,3%	3 425	23,4%	10 350	70,8%	3 448	77,5%	(,7%)
Bulk purchases - electricity	396 450	386 450	75 895	19,1%	82 024	20,7%	92 567	24,0%	250 486	64,8%	55 101	70,4%	68,0%
Inventory consumed	63 723	63 513	8 653	13,6%	10 304	16,2%	15 053	23,7%	34 010	53,5%	10 549	62,6%	42,7%
Debt impairment	17 500	17 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	95 265	95 315	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	17 784	17 684	190	1,1%	11	,1%	284	1,6%	485	2,7%	354	5,2%	(19,9%)
Contracted services	41 922	53 064	6 011	14,3%	4 546	10,8%	7 784	14,7%	18 340	34,6%	7 006	48,8%	11,1%
Transfers and subsidies	215	275	43	19,8%	55	25,4%	-	-	97	35,4%	-	72,4%	-
Irrecoverable debts written off	8 367	8 250	279	3,3%	324	3,9%	61	,7%	663	8,0%	132	3,1%	(54,0%)
Operational Cost and Other Cost	74 023	72 786	15 788	21,3%	18 373	24,8%	16 033	22,0%	50 195	69,0%	8 303	64,1%	93,1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	17 850	17 850	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 300**	**55 213**	**81 837**		**56 092**		**60 282**		**198 212**		**107 664**		
Transfers and subsidies - capital (monetary allocations)	86 019	99 054	6 804	7,9%	20 249	23,5%	7 488	7,6%	34 542	34,9%	6 799	42,4%	10,1%
Transfers and subsidies - capital (in-kind)	66 000	70 259	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**232 753**		**114 462**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**232 753**		**114 462**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**232 753**		**114 462**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**232 753**		**114 462**		
				-		-		-		-		-	-

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	**160 152**	**149 543**	**7 878**	**4,9%**	**31 825**	**19,9%**	**13 040**	**8,7%**	**52 743**	**35,3%**	**10 777**	**42,2%**	**21,0%**
National Government	106 019	99 004	6 925	6,5%	20 129	19,0%	7 488	7,6%	34 542	34,9%	6 380	40,9%	17,4%
Provincial Government	-	49	-	-	-	-	-	-	-	-	-	89,1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**106 019**	**99 054**	**6 925**	**6,5%**	**20 129**	**19,0%**	**7 488**	**7,6%**	**34 542**	**34,9%**	**6 380**	**40,9%**	**17,4%**
Borrowing	20 000	-	-	-	-	-	-	-	-	-	502	45,1%	(100,0%)
Internally generated funds	34 133	50 489	953	2,8%	11 696	34,3%	5 551	11,0%	18 201	36,0%	3 895	45,0%	42,5%
Capital Expenditure Functional	**206 152**	**216 826**	**7 878**	**3,8%**	**31 825**	**15,4%**	**13 040**	**6,0%**	**52 743**	**24,3%**	**10 777**	**42,2%**	**21,0%**
Municipal governance and administration	**50 419**	**61 569**	**122**	**,2%**	**516**	**1,0%**	**263**	**,4%**	**901**	**1,5%**	**474**	**42,7%**	**(44,5%)**
Executive and Council	53	11	11	19,8%	-	-	-	-	11	100,0%	-	-	-
Finance and administration	50 361	61 547	112	,2%	516	1,0%	263	,4%	891	1,4%	474	43,1%	(44,5%)
Internal audit	5	12	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 305**	**4 928**	**677**	**12,8%**	**527**	**9,9%**	**1 288**	**26,1%**	**2 491**	**50,6%**	**114**	**45,1%**	**1 029,2%**
Community and Social Services	853	1 298	-	-	3	,3%	522	40,2%	524	40,4%	15	2,5%	3 386,6%
Sport And Recreation	3 542	2 743	654	18,5%	165	4,7%	580	21,1%	1 400	51,0%	61	46,3%	850,8%
Public Safety	910	887	22	2,5%	359	39,4%	187	21,0%	568	64,0%	38	79,0%	389,5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 822**	**49 036**	**6 742**	**19,4%**	**10 896**	**31,3%**	**5 236**	**10,7%**	**22 873**	**46,6%**	**6 564**	**48,5%**	**(20,2%)**
Planning and Development	32 827	30 274	6 691	20,4%	9 727	29,6%	3 225	10,7%	19 642	64,9%	5 468	103,7%	(41,0%)
Road Transport	1 995	18 762	51	2,6%	1 169	58,6%	2 011	10,7%	3 231	17,2%	1 096	3,8%	83,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 606**	**101 293**	**337**	**,3%**	**19 887**	**17,2%**	**6 253**	**6,2%**	**26 477**	**26,1%**	**3 625**	**30,8%**	**72,5%**
Energy sources	46 052	39 228	314	,7%	18 206	39,5%	3 269	8,3%	21 788	55,5%	1 650	46,1%	98,1%
Water Management	47 149	40 209	24	,1%	1 660	3,5%	2 725	6,8%	4 409	11,0%	2 408	30,6%	13,2%
Waste Water Management	22 405	21 855	-	-	21	,1%	259	1,2%	280	1,3%	(432)	18,0%	(159,9%)
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	**1 099 527**	**1 117 530**	**319 780**	**29,1%**	**293 432**	**26,7%**	**317 548**	**28,4%**	**930 760**	**83,3%**	**269 200**	**91,4%**	**18,0%**
Property rates	158 255	158 255	37 945	24,0%	42 495	26,9%	30 249	19,1%	110 688	69,9%	31 909	76,7%	(5,2%)

Service charges	669 954	669 954	167 692	25,0%	174 150	26,0%	204 079	30,5%	545 921	81,5%	179 437	90,2%	13,7%
Other revenue	41 238	41 388	18 507	44,9%	12 919	31,3%	12 488	30,2%	43 914	106,1%	17 185	200,7%	(27,3%)
Transfers and Subsidies - Operational	130 941	128 460	87 258	66,6%	62 863	48,0%	50 421	39,3%	200 541	156,1%	33 408	89,2%	50,9%
Transfers and Subsidies - Capital	86 019	106 102	7 653	8,9%	-	-	18 000	17,0%	25 652	24,2%	5 803	91,9%	210,2%
Interest	13 120	13 370	725	5,5%	1 006	7,7%	2 312	17,3%	4 043	30,2%	1 458	106,6%	58,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(918 112)**	**(917 551)**	**(193 449)**	**21,1%**	**(124 609)**	**13,6%**	**(143 029)**	**15,6%**	**(461 087)**	**50,3%**	**(132 070)**	**49,2%**	**8,3%**
Suppliers and employees	(911 512)	(910 951)	(193 449)	21,2%	(124 609)	13,7%	(143 029)	15,7%	(461 087)	50,6%	(132 070)	49,9%	8,3%
Finance charges	(6 600)	(6 600)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**181 416**	**199 978**	**126 330**	**69,6%**	**168 823**	**93,1%**	**174 519**	**87,3%**	**469 673**	**234,9%**	**137 129**	**431,2%**	**27,3%**
Cash Flow from Investing Activities													
Receipts	**284**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100,0%)**
Proceeds on disposal of PPE	284	-	-	-	-	-	-	-	-	-	1	-	(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	**(206 152)**	**(199 802)**	**(14 790)**	**7,2%**	**(35 182)**	**17,1%**	**(13 741)**	**6,9%**	**(63 712)**	**31,9%**	**(19 929)**	**57,3%**	**(31,1%)**
Capital assets	(206 152)	(199 802)	(14 790)	7,2%	(35 182)	17,1%	(13 741)	6,9%	(63 712)	31,9%	(19 929)	57,3%	(31,1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205 868)**	**(199 802)**	**(14 790)**	**7,2%**	**(35 182)**	**17,1%**	**(13 741)**	**6,9%**	**(63 712)**	**31,9%**	**(19 928)**	**57,0%**	**(31,0%)**
Cash Flow from Financing Activities													
Receipts	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 452)**	**176**	**111 541**	**(2 505,1%)**	**133 641**	**(3 001,5%)**	**160 779**	**91 321,5%**	**405 961**	**230 583,6%**	**117 201**	**18 954,7%**	**37,2%**
Cash/cash equivalents at the year begin:	35 127	65 378	65 378	186,1%	176 919	503,7%	310 560	475,0%	65 378	100,0%	288 241	99,3%	7,7%
Cash/cash equivalents at the year end:	**30 674**	**65 554**	**176 919**	**576,8%**	**310 560**	**1 012,4%**	**471 339**	**719,0%**	**471 339**	**719,0%**	**405 442**	**801,5%**	**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	9 720	8,2%	4 366	3,7%	4 459	3,8%	100 324	84,4%	118 869	19,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 932	33,1%	5 436	6,0%	3 647	4,0%	51 342	56,8%	90 358	15,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 387	12,8%	2 775	3,1%	2 263	2,5%	72 707	81,6%	89 132	14,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 499	7,3%	2 371	3,1%	2 007	2,7%	65 834	87,0%	75 711	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 197	5,3%	2 651	2,7%	2 328	2,4%	87 031	89,5%	97 208	16,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 736	3,7%	2 781	3,8%	2 682	3,6%	65 797	88,9%	73 996	12,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 677	5,1%	1 008	1,9%	848	1,6%	47 659	91,3%	52 192	8,7%	-	-	-	-
Total By Income Source	**67 149**	**11,2%**	**21 388**	**3,6%**	**18 235**	**3,1%**	**490 694**	**82,1%**	**597 466**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	67 149	11,2%	21 388	3,6%	18 235	3,1%	490 694	82,1%	597 466	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**67 149**	**11,2%**	**21 388**	**3,6%**	**18 235**	**3,1%**	**490 694**	**82,1%**	**597 466**	**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	-	-	-	-	-	-	5 427	100,0%	5 427	39,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 588	43,0%	-	-	66	,8%	4 689	56,2%	8 343	60,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 588**	**26,1%**	**-**	**-**	**66**	**,5%**	**10 116**	**73,5%**	**13 770**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
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	**101 433**	**95 415**	**36 326**	**35,8%**	**31 166**	**30,7%**	**23 776**	**24,9%**	**91 267**	**95,7%**	**24 066**	**92,9%**	**(1,2%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 000	1 859	58	2,9%	760	38,0%	236	12,7%	1 054	56,7%	48	45,3%	395,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	163	2	15,6%	72	723,3%	-	-	74	45,3%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	520	270	205	39,4%	43	8,2%	312	115,6%	560	207,4%	16	29,8%	1 829,0%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 113	93 073	36 062	36,8%	30 290	30,9%	23 227	25,0%	89 579	96,2%	24 003	98,1%	(3,2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	50	50	-	-	-	-	-	-	-	-	-	-	-
Other Gains	740	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**101 420**	**95 395**	**21 323**	**21,0%**	**30 197**	**29,8%**	**21 892**	**22,9%**	**73 412**	**77,0%**	**16 711**	**64,1%**	**31,0%**
Employee related costs	70 199	65 114	15 382	21,9%	20 015	28,5%	15 023	23,1%	50 420	77,4%	9 758	65,0%	54,0%
Remuneration of councillors	5 681	5 742	1 389	24,5%	1 383	24,3%	1 494	26,0%	4 266	74,3%	927	64,6%	61,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	728	599	162	22,3%	73	10,1%	25	4,2%	261	43,5%	181	82,4%	(86,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 385	1 351	231	16,7%	358	25,8%	759	56,2%	1 348	99,8%	228	40,2%	232,8%
Interest,Dividends and Rent on Land	4 378	3 750	-	-	4 223	96,5%	(474)	(12,6%)	3 750	100,0%	-	-	(100,0%)
Contracted services	6 219	6 448	1 216	19,6%	2 197	35,3%	1 002	15,5%	4 415	68,5%	1 508	77,4%	(33,5%)
Transfers and subsidies	200	265	136	67,9%	31	15,4%	39	14,6%	205	77,4%	111	135,7%	(65,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	12 578	12 075	2 807	22,3%	1 918	15,2%	4 023	33,3%	8 748	72,4%	3 999	75,1%	,6%
Disposal of Fixed and Intangible Assets	50	50	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13**	**20**	**15 003**		**969**		**1 883**		**17 855**		**7 355**		
Transfers and subsidies - capital (monetary allocations)	367	167	-	-	111	30,2%	(0)	(,1%)	111	66,4%	123	18,2%	(100,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**381**	**187**	**15 003**		**1 080**		**1 883**		**17 966**		**7 478**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**381**	**187**	**15 003**		**1 080**		**1 883**		**17 966**		**7 478**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**381**	**187**	**15 003**		**1 080**		**1 883**		**17 966**		**7 478**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**381**	**187**	**15 003**		**1 080**		**1 883**		**17 966**		**7 478**		
				-		-		-		-		-	-

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	**1 858**	**1 383**	**-**	**-**	**1 058**	**56,9%**	**40**	**2,9%**	**1 098**	**79,4%**	**182**	**21,1%**	**(77,8%)**
National Government	367	167	-	-	111	30,2%	(0)	(,1%)	111	66,4%	65	18,2%	(100,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**367**	**167**	**-**	**-**	**111**	**30,2%**	**(0)**	**(,1%)**	**111**	**66,4%**	**65**	**18,2%**	**(100,1%)**
Borrowing	750	849	-	-	849	113,1%	-	-	849	100,0%	(299)	-	(100,0%)
Internally generated funds	741	367	-	-	98	13,2%	40	11,0%	138	37,7%	416	86,4%	(90,3%)
Capital Expenditure Functional	**1 858**	**1 383**	**-**	**-**	**1 058**	**56,9%**	**40**	**2,9%**	**1 098**	**79,4%**	**182**	**21,1%**	**(77,8%)**
Municipal governance and administration	**1 627**	**1 352**	**-**	**-**	**1 058**	**65,0%**	**40**	**3,0%**	**1 098**	**81,2%**	**182**	**26,4%**	**(77,8%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 627	1 352	-	-	1 058	65,0%	40	3,0%	1 098	81,2%	182	27,2%	(77,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16**	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	16	16	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**215**	**15**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	215	15	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26										2024/25		
	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	**101 673**	**95 296**	**-**	**-**	**119**	**,1%**	**68**	**,1%**	**187**	**,2%**	**-**	**,1%**	**(100,0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 258	1 497	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	97 048	91 773	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	367	167	-	-	-	-	-	-	-	-	-	-	-
Interest	2 000	1 859	-	-	119	6,0%	68	3,6%	187	10,1%	-	3,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(96 259)**	**(91 637)**	**(551)**	**,6%**	**761**	**(,8%)**	**(2 446)**	**2,7%**	**(2 236)**	**2,4%**	**(1 217)**	**3,8%**	**101,0%**
Suppliers and employees	(95 791)	(91 173)	(551)	,6%	761	(,8%)	(2 446)	2,7%	(2 236)	2,5%	(1 217)	3,9%	101,0%
Finance charges	(268)	(199)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(200)	(265)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 414**	**3 658**	**(551)**	**(10,2%)**	**880**	**16,3%**	**(2 378)**	**(65,0%)**	**(2 049)**	**(56,0%)**	**(1 217)**	**(35,1%)**	**95,5%**
Cash Flow from Investing Activities													
Receipts	**(1 390)**	**(1 621)**	**-**	**-**	**(1 140)**	**82,0%**	**(68)**	**4,2%**	**(1 208)**	**74,5%**	**(500)**	**43,0%**	**(86,5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 390)	(1 621)	-	-	(1 140)	82,0%	(68)	4,2%	(1 208)	74,5%	(500)	43,0%	(86,5%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 304)**	**(1 383)**	**-**	**-**	**(176)**	**13,5%**	**-**	**-**	**(176)**	**12,7%**	**(101)**	**18,7%**	**(100,0%)**
Capital assets	(1 304)	(1 383)	-	-	(176)	13,5%	-	-	(176)	12,7%	(101)	18,7%	(100,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 694)**	**(3 004)**	**-**	**-**	**(1 316)**	**48,9%**	**(68)**	**2,3%**	**(1 384)**	**46,1%**	**(601)**	**26,6%**	**(88,7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(59)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(59)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(59)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 720**	**596**	**(551)**	**(20,3%)**	**(436)**	**(16,0%)**	**(2 446)**	**(410,2%)**	**(3 433)**	**(575,7%)**	**(1 818)**	**(111,8%)**	**34,5%**
Cash/cash equivalents at the year begin:	4 307	167	205	4,8%	(384)	(8,9%)	(820)	(491,9%)	205	123,1%	(2 042)	100,9%	(59,8%)
Cash/cash equivalents at the year end:	**7 028**	**763**	**(384)**	**(5,5%)**	**(820)**	**(11,7%)**	**(3 266)**	**(428,0%)**	**(3 266)**	**(428,0%)**	**(3 860)**	**(89,6%)**	**(15,4%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390,8%	-	-	-	-	5	(290,8%)	(2)	(,3%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(864)	(178,8%)	-	-	-	-	1 347	278,8%	483	100,3%	-	-	-	-
Total By Income Source	**(870)**	**(180,7%)**	**-**	**-**	**-**	**-**	**1 352**	**280,7%**	**482**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 552,8%	-	-	-	-	589	(11 452,8%)	(5)	(1,1%)	-	-	-	-
Commercial	(7)	(7,4%)	-	-	-	-	104	107,4%	97	20,1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(268)	(68,8%)	-	-	-	-	659	168,8%	390	81,0%	-	-	-	-
Total By Customer Group	**(870)**	**(180,7%)**	**-**	**-**	**-**	**-**	**1 352**	**280,7%**	**482**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	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	-	-	-	-	-	-	2 284	100,0%	2 284	16,5%
VAT (output less input)	101	100,0%	-	-	-	-	-	-	101	,7%
Pensions / Retirement deductions	-	-	-	-	-	-	1 943	100,0%	1 943	14,1%
Loan repayments	-	-	-	-	-	-	6 003	100,0%	6 003	43,4%
Trade Creditors	-	-	-	-	-	-	189	100,0%	189	1,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12	,4%	11	,3%	4	,1%	3 279	99,2%	3 306	23,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**113**	**,8%**	**11**	**,1%**	**4**	**-**	**13 698**	**99,1%**	**13 826**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**3 234 188**	**3 228 733**	**912 667**	**28,2%**	**710 127**	**22,0%**	**703 164**	**21,8%**	**2 325 959**	**72,0%**	**687 017**	**76,6%**	**2,4%**
Exchange Revenue													
Service charges - Electricity	1 218 923	1 219 183	294 391	24,2%	218 906	18,0%	238 281	19,5%	751 578	61,6%	231 593	64,9%	2,9%
Service charges - Water	362 722	363 126	70 882	19,5%	89 642	24,7%	92 466	25,5%	252 990	69,7%	82 457	73,5%	12,1%
Service charges - Waste Water Management	106 274	106 317	28 622	26,9%	29 793	28,0%	29 663	27,9%	88 078	82,8%	28 663	88,8%	3,5%
Service charges - Waste Management	73 593	77 807	22 125	30,1%	22 252	30,2%	22 304	28,7%	66 680	85,7%	21 441	88,4%	4,0%
Sale of Goods and Rendering of Services	18 644	20 425	6 202	33,3%	3 061	16,4%	2 784	13,6%	12 047	59,0%	3 678	81,6%	(24,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	182 139	46 426	32,7%	44 641	31,4%	41 565	22,8%	132 632	72,8%	40 346	100,8%	3,0%
Interest earned from Current and Non Current Assets	18 000	18 000	152	,8%	1 681	9,3%	1 383	7,7%	3 215	17,9%	5 640	160,2%	(75,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	29 740	8 068	27,1%	6 932	23,3%	7 021	23,6%	22 020	74,0%	7 953	85,2%	(11,7%)
Licences or permits	1 000	1 000	106	10,6%	66	6,6%	120	12,0%	291	29,1%	169	42,6%	(29,2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 383	5 182	786	23,2%	1 813	53,6%	1 776	34,3%	4 375	84,4%	943	61,3%	88,4%
Non-Exchange Revenue													
Property rates	717 920	717 920	271 496	37,8%	158 058	22,0%	159 758	22,3%	589 313	82,1%	150 160	81,6%	6,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	34 743	3 489	10,0%	(2 863)	(8,2%)	1 458	4,2%	2 084	6,0%	4 720	69,9%	(69,1%)
Licences or permits	8 200	8 200	3 024	36,9%	1 068	13,0%	2 959	36,1%	7 051	86,0%	2 145	86,3%	37,9%
Transfer and subsidies - Operational	323 676	331 406	127 693	39,5%	107 201	33,1%	76 331	23,0%	311 224	93,9%	74 392	92,3%	2,6%
Interest Receivables	117 020	102 540	26 326	22,5%	24 943	21,3%	22 387	21,8%	73 656	71,8%	26 344	84,5%	(15,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 250	11 005	2 879	4,9%	2 933	5,0%	2 916	26,5%	8 728	79,3%	2 571	48,0%	13,4%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(5)	-	(5)	-	3 785	-	(100,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-	17	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 212 506**	**3 484 060**	**792 110**	**24,7%**	**643 808**	**20,0%**	**829 888**	**23,8%**	**2 265 805**	**65,0%**	**774 374**	**66,7%**	**7,2%**
Employee related costs	1 004 532	1 024 295	212 684	21,2%	237 594	23,7%	221 285	21,6%	671 563	65,6%	208 194	66,5%	6,3%
Remuneration of councillors	37 083	37 083	8 262	22,3%	8 495	22,9%	8 419	22,7%	25 176	67,9%	9 920	70,8%	(15,1%)
Bulk purchases - electricity	1 000 000	1 000 000	328 362	32,8%	130 993	13,1%	179 640	18,0%	638 995	63,9%	213 874	66,1%	(16,0%)
Inventory consumed	331 852	363 475	63 222	19,1%	80 100	24,1%	50 129	13,8%	193 452	53,2%	67 137	67,7%	(25,3%)
Debt impairment	437 149	526 399	109 287	25,0%	109 287	25,0%	176 225	33,5%	394 799	75,0%	178 812	75,0%	(1,4%)
Depreciation, Amortisation and Impairment	90 200	90 200	-	-	-	-	-	-	-	-	-	50,0%	-
Interest,Dividends and Rent on Land	15 880	85 900	5	-	8 247	51,9%	43 500	50,6%	51 752	60,2%	13 855	29,5%	214,0%
Contracted services	45 856	50 356	3 673	8,0%	8 956	19,5%	7 485	14,9%	20 114	39,9%	12 940	59,4%	(42,2%)
Transfers and subsidies	4 300	4 450	650	15,1%	671	15,6%	46	1,0%	1 367	30,7%	1 258	51,7%	(96,3%)
Irrecoverable debts written off	-	-	6	-	(4)	-	6	-	8	-	(1)	-	(1 247,4%)
Operational Cost and Other Cost	176 654	197 555	50 704	28,7%	49 094	27,8%	107 913	54,6%	207 711	105,1%	46 809	75,2%	130,5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	69 000	104 346	15 253	22,1%	10 375	15,0%	35 240	33,8%	60 869	58,3%	21 576	64,8%	63,3%
Surplus/(Deficit)	**21 682**	**(255 327)**	**120 558**		**66 319**		**(126 724)**		**60 153**		**(87 358)**		
Transfers and subsidies - capital (monetary allocations)	684 166	684 166	103 603	15,1%	240 645	35,2%	30 031	4,4%	374 278	54,7%	113 660	65,1%	(73,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**434 432**		**26 303**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**434 432**		**26 303**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**434 432**		**26 303**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**434 432**		**26 303**		
				-		-		-		-		-	-

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	**627 331**	**632 781**	**94 214**	**15,0%**	**202 604**	**32,3%**	**67 762**	**10,7%**	**364 580**	**57,6%**	**109 834**	**54,5%**	**(38,3%)**
National Government	594 927	595 392	90 089	15,1%	201 780	33,9%	66 324	11,1%	358 193	60,2%	97 655	56,4%	(32,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**594 927**	**595 392**	**90 089**	**15,1%**	**201 780**	**33,9%**	**66 324**	**11,1%**	**358 193**	**60,2%**	**97 655**	**56,4%**	**(32,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 404	37 389	4 125	12,7%	824	2,5%	1 438	3,8%	6 387	17,1%	12 180	33,4%	(88,2%)
Capital Expenditure Functional	**627 331**	**632 781**	**94 214**	**15,0%**	**202 604**	**32,3%**	**67 762**	**10,7%**	**364 580**	**57,6%**	**109 834**	**54,5%**	**(38,3%)**
Municipal governance and administration	**22 435**	**10 249**	**436**	**1,9%**	**4 759**	**21,2%**	**(2 414)**	**(23,6%)**	**2 781**	**27,1%**	**1 836**	**30,7%**	**(231,5%)**
Executive and Council	21 565	10 249	436	2,0%	4 759	22,1%	(2 414)	(23,6%)	2 781	27,1%	1 836	30,7%	(231,5%)
Finance and administration	870	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 797**	**11 610**	**5 217**	**44,2%**	**-**	**-**	**1 122**	**9,7%**	**6 338**	**54,6%**	**91**	**36,9%**	**1 130,9%**
Community and Social Services	11 797	11 610	5 217	44,2%	-	-	1 122	9,7%	6 338	54,6%	-	15,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	91	71,5%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 913**	**26 101**	**4 299**	**24,0%**	**6 210**	**34,7%**	**6 415**	**24,6%**	**16 924**	**64,8%**	**2 334**	**54,7%**	**174,8%**
Planning and Development	7 043	7 913	1 384	19,6%	1 306	18,5%	438	5,5%	3 128	39,5%	(106)	3,8%	(512,8%)
Road Transport	10 870	18 188	2 915	26,8%	4 904	45,1%	5 977	32,9%	13 796	75,8%	2 440	59,4%	144,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**571 739**	**582 213**	**82 632**	**14,5%**	**191 228**	**33,4%**	**62 639**	**10,8%**	**336 499**	**57,8%**	**105 573**	**55,6%**	**(40,7%)**
Energy sources	30 000	30 870	3 877	12,9%	7 336	24,5%	6 642	21,5%	17 855	57,8%	1 738	61,5%	282,1%
Water Management	499 565	499 565	77 973	15,6%	179 318	35,9%	52 960	10,6%	310 250	62,1%	96 433	57,0%	(45,1%)
Waste Water Management	42 174	51 778	782	1,9%	4 573	10,8%	3 038	5,9%	8 393	16,2%	7 403	28,9%	(59,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**3 448**	**2 607**	**1 631**	**47,3%**	**408**	**11,8%**	**-**	**-**	**2 039**	**78,2%**	**-**	**32,8%**	**-**

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	**4 367 395**	**4 348 151**	**977 215**	**22,4%**	**1 000 297**	**22,9%**	**1 011 725**	**23,3%**	**2 989 238**	**68,7%**	**973 473**	**98,9%**	**3,9%**
Property rates	610 232	610 232	196 382	32,2%	108 096	17,7%	172 810	28,3%	477 288	78,2%	124 641	52,2%	38,6%

Service charges	1 891 008	1 841 542	322 544	17,1%	308 157	16,3%	331 878	18,0%	962 579	52,3%	316 209	61,7%	5,0%
Other revenue	811 788	830 832	(19 685)	(2,4%)	263 711	32,5%	255 955	30,8%	499 981	60,2%	277 690	1 020,4%	(7,8%)
Transfers and Subsidies - Operational	323 676	331 406	130 684	40,4%	113 857	35,2%	91 652	27,7%	336 193	101,4%	82 931	96,5%	10,5%
Transfers and Subsidies - Capital	684 166	684 166	338 046	49,4%	199 480	29,2%	141 845	20,7%	679 371	99,3%	163 892	100,5%	(13,5%)
Interest	46 525	49 974	9 244	19,9%	6 997	15,0%	17 585	35,2%	33 826	67,7%	8 110	267,5%	116,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 223 619)**	**(3 338 268)**	**(955 798)**	**29,6%**	**(842 210)**	**26,1%**	**(844 850)**	**25,3%**	**(2 642 859)**	**79,2%**	**(790 473)**	**96,0%**	**6,9%**
Suppliers and employees	(3 207 739)	(3 252 367)	(957 005)	29,8%	(842 210)	26,3%	(844 850)	26,0%	(2 644 065)	81,3%	(790 473)	98,9%	6,9%
Finance charges	(15 880)	(85 900)	1 207	(7,6%)	-	-	-	-	1 207	(1,4%)	-	(2,7%)	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 143 776**	**1 009 883**	**21 417**	**1,9%**	**158 087**	**13,8%**	**166 875**	**16,5%**	**346 379**	**34,3%**	**183 000**	**114,7%**	**(8,8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**(5)**	**-**	**3 785**	**-**	**(100,1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	(5)	-	(5)	-	3 785	-	(100,1%)
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	**(721 431)**	**(726 881)**	**(94 214)**	**13,1%**	**(202 604)**	**28,1%**	**(67 762)**	**9,3%**	**(364 580)**	**50,2%**	**(109 834)**	**54,5%**	**(38,3%)**
Capital assets	(721 431)	(726 881)	(94 214)	13,1%	(202 604)	28,1%	(67 762)	9,3%	(364 580)	50,2%	(109 834)	54,5%	(38,3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(721 431)**	**(726 881)**	**(94 214)**	**13,1%**	**(202 604)**	**28,1%**	**(67 767)**	**9,3%**	**(364 585)**	**50,2%**	**(106 049)**	**53,7%**	**(36,1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**30**	**-**	**0**	**-**	**3**	**-**	**33**	**-**	**147**	**11,5%**	**(98,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	30	-	0	-	3	-	33	-	147	11,5%	(98,0%)
Payments	**(16 688)**	**(16 688)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 688)	(16 688)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 688)**	**(16 688)**	**30**	**(,2%)**	**0**	**-**	**3**	**-**	**33**	**(,2%)**	**147**	**(1,8%)**	**(98,0%)**
Net Increase/(Decrease) in cash held	**405 657**	**266 315**	**(72 767)**	**(17,9%)**	**(44 517)**	**(11,0%)**	**99 111**	**37,2%**	**(18 173)**	**(6,8%)**	**77 098**	**(172,5%)**	**28,6%**
Cash/cash equivalents at the year begin:	130 891	130 891	17 395	13,3%	91 142	69,6%	46 624	35,6%	17 395	13,3%	163 922	103,8%	(71,6%)
Cash/cash equivalents at the year end:	**536 548**	**397 205**	**91 142**	**17,0%**	**46 624**	**8,7%**	**145 736**	**36,7%**	**145 736**	**36,7%**	**350 556**	**(960,0%)**	**(58,4%)**

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	37 750	4,0%	28 560	3,1%	27 063	2,9%	841 544	90,0%	934 916	20,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 320	18,9%	18 219	6,0%	9 958	3,3%	218 332	71,9%	303 828	6,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41 514	4,9%	17 882	2,1%	15 315	1,8%	772 335	91,2%	847 046	18,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 386	3,0%	7 379	2,2%	6 911	2,0%	316 225	92,8%	340 901	7,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 435	3,2%	5 716	2,2%	5 197	2,0%	242 638	92,6%	261 986	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 103	1,0%	921	,8%	929	,8%	106 463	97,3%	109 416	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	20 225	1,7%	20 056	1,6%	19 425	1,6%	1 157 430	95,1%	1 217 135	27,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53 483	11,6%	6 671	1,5%	6 437	1,4%	393 487	85,5%	460 078	10,3%	-	-	-	-
Total By Income Source	**230 215**	**5,1%**	**105 404**	**2,4%**	**91 234**	**2,0%**	**4 048 454**	**90,5%**	**4 475 307**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	70 609	10,6%	16 173	2,4%	9 233	1,4%	568 834	85,6%	664 848	14,9%	-	-	-	-
Commercial	65 617	9,1%	21 635	3,0%	17 156	2,4%	615 764	85,5%	720 173	16,1%	-	-	-	-
Households	90 731	3,1%	65 045	2,2%	62 564	2,1%	2 725 156	92,6%	2 943 496	65,8%	-	-	-	-
Other	3 258	2,2%	2 551	1,7%	2 281	1,6%	138 700	94,5%	146 790	3,3%	-	-	-	-
Total By Customer Group	**230 215**	**5,1%**	**105 404**	**2,4%**	**91 234**	**2,0%**	**4 048 454**	**90,5%**	**4 475 307**	**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	85 475	8,1%	-	-	-	-	964 265	91,9%	1 049 740	75,8%
Bulk Water	16 202	6,0%	21 740	8,0%	30 103	11,1%	202 656	74,9%	270 701	19,5%
PAYE deductions	11 567	100,0%	-	-	-	-	-	-	11 567	,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	9 400	100,0%	-	-	-	-	-	-	9 400	,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 727	97,0%	409	2,9%	-	-	13	,1%	14 148	1,0%
Auditor-General	13	100,0%	-	-	-	-	-	-	13	-
Other	16 591	57,0%	2 115	7,3%	307	1,1%	10 084	34,7%	29 097	2,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**152 975**	**11,0%**	**24 264**	**1,8%**	**30 410**	**2,2%**	**1 177 018**	**85,0%**	**1 384 667**	**100,0%**

Contact Details

Municipal Manager	Mr Bartholomew Matlala	053 830 6100
Chief Financial Officer	Ms Euphonia Lehlohonolo Rapodile	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**366 179**	**366 229**	**82 799**	**22,6%**	**29 656**	**8,1%**	**44 213**	**12,1%**	**156 668**	**42,8%**	**70 649**	**49,0%**	**(37,4%)**
Exchange Revenue													
Service charges - Electricity	45 316	45 316	6 321	13,9%	4 254	9,4%	(779)	(1,7%)	9 795	21,6%	9 088	49,6%	(108,6%)
Service charges - Water	45 248	45 248	2 698	6,0%	4 188	9,3%	2 408	5,3%	9 294	20,5%	7 548	54,7%	(68,1%)
Service charges - Waste Water Management	4 646	4 646	599	12,9%	592	12,7%	294	6,3%	1 485	32,0%	841	44,9%	(65,1%)
Service charges - Waste Management	14 293	14 293	2 141	15,0%	2 112	14,8%	1 059	7,4%	5 312	37,2%	2 968	52,3%	(64,3%)
Sale of Goods and Rendering of Services	801	901	223	27,8%	98	12,2%	21	2,4%	342	38,0%	89	57,1%	(76,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 382	49 382	10 413	21,1%	10 480	21,2%	5 471	11,1%	26 364	53,4%	8 921	43,6%	(38,7%)
Interest earned from Current and Non Current Assets	1 575	1 575	196	12,4%	133	8,4%	37	2,3%	365	23,2%	175	23,6%	(79,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 019	1 019	141	13,8%	141	13,9%	72	7,1%	355	34,8%	274	56,1%	(73,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 376	1 376	(143)	(10,4%)	(66)	(4,8%)	(5)	(,4%)	(213)	(15,5%)	(104)	(30,9%)	(95,1%)
Non-Exchange Revenue													
Property rates	47 401	47 401	3 033	6,4%	3 575	7,5%	1 819	3,8%	8 427	17,8%	4 377	26,3%	(58,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	17	17	(0)	(,6%)	-	-	1	3,3%	0	2,7%	6	35,6%	(90,2%)
Licences or permits	10	10	1	8,7%	1	8,7%	0	4,8%	2	22,2%	19	57,4%	(97,4%)
Transfer and subsidies - Operational	136 015	135 965	53 034	39,0%	130	,1%	31 686	23,3%	84 851	62,4%	31 186	54,9%	1,6%
Interest Receivables	19 080	19 080	4 142	21,7%	4 018	21,1%	2 129	11,2%	10 288	53,9%	5 260	67,7%	(59,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**265 261**	**409 888**	**44 195**	**16,7%**	**45 987**	**17,3%**	**15 402**	**3,8%**	**105 584**	**25,8%**	**51 310**	**50,4%**	**(70,0%)**
Employee related costs	72 439	89 460	22 299	30,8%	21 893	30,2%	6 877	7,7%	51 069	57,1%	19 626	86,5%	(65,0%)
Remuneration of councillors	6 507	6 507	1 473	22,6%	1 456	22,4%	672	10,3%	3 602	55,4%	1 465	81,9%	(54,1%)
Bulk purchases - electricity	65 000	65 000	6 521	10,0%	10 238	15,8%	3 349	5,2%	20 107	30,9%	11 368	47,7%	(70,5%)
Inventory consumed	17 653	20 108	2 739	15,5%	964	5,5%	843	4,2%	4 546	22,6%	3 310	62,9%	(74,5%)
Debt impairment	-	93 901	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 297	30 352	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	10 600	10 669	1 555	14,7%	2 924	27,6%	1 289	12,1%	5 768	54,1%	3 358	71,4%	(61,6%)
Contracted services	40 710	54 183	5 589	13,7%	5 163	12,7%	1 441	2,7%	12 193	22,5%	7 861	49,7%	(81,7%)
Transfers and subsidies	50	50	-	-	43	86,4%	-	-	43	86,4%	25	10,5%	(100,0%)
Irrecoverable debts written off	2 550	3 006	6	,3%	108	4,2%	16	,5%	130	4,3%	50	4,0%	(68,2%)
Operational Cost and Other Cost	26 456	36 653	4 013	15,2%	3 198	12,1%	916	2,5%	8 127	22,2%	4 245	55,9%	(78,4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**100 918**	**(43 660)**	**38 604**		**(16 331)**		**28 811**		**51 084**		**19 338**		
Transfers and subsidies - capital (monetary allocations)	46 848	46 848	3 850	8,2%	(1 597)	(3,4%)	-	-	2 253	4,8%	312	7,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**147 766**	**3 188**	**42 454**		**(17 928)**		**28 811**		**53 337**		**19 650**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**147 766**	**3 188**	**42 454**		**(17 928)**		**28 811**		**53 337**		**19 650**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**147 766**	**3 188**	**42 454**		**(17 928)**		**28 811**		**53 337**		**19 650**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	457	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**147 766**	**3 646**	**42 454**		**(17 928)**		**28 811**		**53 337**		**19 650**		
				-		-		-		-		-	-

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	**52 387**	**73 324**	**2 820**	**5,4%**	**2 039**	**3,9%**	**3 203**	**4,4%**	**8 062**	**11,0%**	**5 505**	**45,9%**	**(41,8%)**
National Government	46 463	54 350	2 753	5,9%	1 703	3,7%	3 023	5,6%	7 479	13,8%	2 131	55,3%	41,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	0	0	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 463**	**54 350**	**2 753**	**5,9%**	**1 703**	**3,7%**	**3 023**	**5,6%**	**7 479**	**13,8%**	**2 131**	**55,3%**	**41,8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 924	18 974	66	1,1%	337	5,7%	180	,9%	583	3,1%	3 374	34,6%	(94,7%)
Capital Expenditure Functional	**52 387**	**73 324**	**2 820**	**5,4%**	**2 039**	**3,9%**	**3 203**	**4,4%**	**8 062**	**11,0%**	**5 505**	**45,9%**	**(41,8%)**
Municipal governance and administration	**895**	**1 145**	**66**	**7,4%**	**41**	**4,5%**	**-**	**-**	**107**	**9,3%**	**2 567**	**33,9%**	**(100,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	895	1 145	66	7,4%	41	4,5%	-	-	107	9,3%	2 567	33,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**250**	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	250	250	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 432**	**11 318**	**2 124**	**22,5%**	**1 374**	**14,6%**	**2 150**	**19,0%**	**5 648**	**49,9%**	**589**	**28,0%**	**265,3%**
Planning and Development	50	50	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 382	11 268	2 124	22,6%	1 374	14,6%	2 150	19,1%	5 648	50,1%	589	28,1%	265,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 811**	**60 611**	**630**	**1,5%**	**625**	**1,5%**	**1 053**	**1,7%**	**2 308**	**3,8%**	**2 350**	**58,4%**	**(55,2%)**
Energy sources	21 209	21 209	-	-	329	1,6%	873	4,1%	1 202	5,7%	267	24,2%	227,3%
Water Management	16 982	27 782	-	-	296	1,7%	180	,6%	476	1,7%	2 083	63,4%	(91,4%)
Waste Water Management	3 620	11 620	630	17,4%	-	-	-	-	630	5,4%	-	-	-
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	**263 002**	**326 582**	**5 664**	**2,2%**	**20 910**	**8,0%**	**50 136**	**15,4%**	**76 709**	**23,5%**	**389 392**	**151,9%**	**(87,1%)**
Property rates	15 186	6 308	486	3,2%	1 630	10,7%	2 852	45,2%	4 968	78,7%	10 972	76,6%	(74,0%)

Service charges	62 158	109 878	2 870	4,6%	6 295	10,1%	2 383	2,2%	11 548	10,5%	50 450	86,0%	(95,3%)
Other revenue	28 688	27 978	2 177	7,6%	892	3,1%	1 487	5,3%	4 556	16,3%	4 431	15,1%	(66,5%)
Transfers and Subsidies - Operational	129 294	131 270	79	,1%	1 072	,8%	32 665	24,9%	33 816	25,8%	255 182	200,1%	(87,2%)
Transfers and Subsidies - Capital	22 992	46 463	-	-	11 000	47,8%	10 738	23,1%	21 738	46,8%	68 192	308,6%	(84,3%)
Interest	4 685	4 685	52	1,1%	21	,4%	11	,2%	84	1,8%	165	3,7%	(93,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(287 041)**	**(323 127)**	**(77 071)**	**26,9%**	**(44 734)**	**15,6%**	**(13 669)**	**4,2%**	**(135 474)**	**41,9%**	**(75 122)**	**80,7%**	**(81,8%)**
Suppliers and employees	(276 306)	(312 367)	(77 071)	27,9%	(44 734)	16,2%	(13 669)	4,4%	(135 474)	43,4%	(75 122)	83,9%	(81,8%)
Finance charges	(10 600)	(10 600)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(135)	(160)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(24 039)**	**3 456**	**(71 407)**	**297,1%**	**(23 824)**	**99,1%**	**36 467**	**1 055,2%**	**(58 764)**	**(1 700,4%)**	**314 271**	**(1 134,6%)**	**(88,4%)**
Cash Flow from Investing Activities													
Receipts	**(2)**	**(2)**	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 528)**	**(59 953)**	**(1 529)**	**4,2%**	**(1 908)**	**5,2%**	**(3 873)**	**6,5%**	**(7 310)**	**12,2%**	**(6 331)**	**47,5%**	**(38,8%)**
Capital assets	(36 528)	(59 953)	(1 529)	4,2%	(1 908)	5,2%	(3 873)	6,5%	(7 310)	12,2%	(6 331)	47,5%	(38,8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 530)**	**(59 955)**	**(1 529)**	**4,2%**	**(1 908)**	**5,2%**	**(3 873)**	**6,5%**	**(7 310)**	**12,2%**	**(6 331)**	**47,5%**	**(38,8%)**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(0)**	**(0)**	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(0)**	**(0)**	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(60 568)**	**(56 499)**	**(72 936)**	**120,4%**	**(25 732)**	**42,5%**	**32 594**	**(57,7%)**	**(66 074)**	**116,9%**	**307 940**	**(244,2%)**	**(89,4%)**
Cash/cash equivalents at the year begin:	885	885	-	-	(72 936)	(8 241,4%)	(98 668)	(11 149,0%)	-	-	(157 266)	-	(37,3%)
Cash/cash equivalents at the year end:	**(59 683)**	**(55 614)**	**(72 936)**	**122,2%**	**(98 668)**	**165,3%**	**(66 074)**	**118,8%**	**(66 074)**	**118,8%**	**150 674**	**(249,3%)**	**(143,9%)**

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	13 179	2,6%	5 362	1,1%	5 139	1,0%	476 739	95,3%	500 418	39,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 986	3,5%	1 293	1,5%	1 340	1,6%	80 392	93,5%	86 011	6,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 595	2,5%	3 688	1,2%	3 626	1,2%	289 639	95,1%	304 549	23,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 537	2,0%	763	1,0%	759	1,0%	74 811	96,1%	77 871	6,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 998	2,1%	2 456	1,0%	2 438	1,0%	228 558	95,9%	238 450	18,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	230	4,3%	100	1,9%	97	1,8%	4 929	92,0%	5 357	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	260	1,2%	130	,6%	130	,6%	21 590	97,6%	22 110	1,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	398	,8%	201	,4%	203	,4%	46 772	98,3%	47 574	3,7%	-	-	-	-
Total By Income Source	**31 183**	**2,4%**	**13 992**	**1,1%**	**13 734**	**1,1%**	**1 223 430**	**95,4%**	**1 282 339**	**100,0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 706	2,1%	3 749	1,0%	3 690	1,0%	360 357	96,0%	375 502	29,3%	-	-	-	-
Commercial	2 864	3,3%	1 266	1,4%	1 260	1,4%	82 257	93,9%	87 647	6,8%	-	-	-	-
Households	20 556	2,5%	8 953	1,1%	8 764	1,1%	779 045	95,3%	817 318	63,7%	-	-	-	-
Other	56	3,0%	24	1,3%	20	1,1%	1 771	94,6%	1 871	,1%	-	-	-	-
Total By Customer Group	**31 183**	**2,4%**	**13 992**	**1,1%**	**13 734**	**1,1%**	**1 223 430**	**95,4%**	**1 282 339**	**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	163	1,0%	-	-	-	-	16 282	99,0%	16 445	4,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 848	27,7%	746	7,3%	407	4,0%	6 276	61,1%	10 277	2,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 108	1,9%	3 618	1,0%	4 344	1,2%	355 536	95,9%	370 606	93,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 119**	**2,5%**	**4 364**	**1,1%**	**4 751**	**1,2%**	**378 094**	**95,2%**	**397 327**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**170 489**	**170 937**	**49 914**	**29,3%**	**43 736**	**25,7%**	**41 560**	**24,3%**	**135 211**	**79,1%**	**37 259**	**79,0%**	**11,5%**
Exchange Revenue													
Service charges - Electricity	19 592	19 592	5 128	26,2%	4 534	23,1%	7 399	37,8%	17 061	87,1%	4 329	71,6%	70,9%
Service charges - Water	5 424	5 424	1 031	19,0%	1 392	25,7%	1 561	28,8%	3 984	73,4%	1 161	72,4%	34,4%
Service charges - Waste Water Management	9 775	9 775	2 418	24,7%	2 386	24,4%	2 086	21,3%	6 890	70,5%	2 265	72,8%	(7,9%)
Service charges - Waste Management	7 355	7 355	1 799	24,5%	1 761	23,9%	1 567	21,3%	5 127	69,7%	1 670	71,9%	(6,2%)
Sale of Goods and Rendering of Services	1 232	1 232	398	32,3%	79	6,5%	88	7,2%	566	45,9%	237	66,1%	(62,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 462	25 462	5 499	21,6%	5 823	22,9%	5 993	23,5%	17 315	68,0%	5 339	63,8%	12,3%
Interest earned from Current and Non Current Assets	46	46	-	-	-	-	-	-	-	-	-	50,0%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	38	38	7	18,2%	6	15,5%	1	3,6%	14	37,3%	3	59,5%	(60,6%)
Rental from Fixed Assets	327	327	-	-	-	-	-	-	-	-	(4)	6,9%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	732	666	103	14,0%	65	8,9%	60	9,0%	228	34,2%	127	120,3%	(52,8%)
Non-Exchange Revenue													
Property rates	15 251	15 251	3 760	24,7%	3 764	24,7%	3 766	24,7%	11 290	74,0%	3 365	69,4%	11,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	612	612	-	-	-	-	10	1,6%	10	1,6%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	76 862	77 677	28 031	36,5%	22 142	28,8%	17 196	22,1%	67 369	86,7%	16 953	91,1%	1,4%
Interest Receivables	7 781	7 781	1 740	22,4%	1 784	22,9%	1 833	23,6%	5 357	68,8%	1 813	73,1%	1,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	(301)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**197 039**	**188 847**	**38 825**	**19,7%**	**43 498**	**22,1%**	**30 769**	**16,3%**	**113 092**	**59,9%**	**58 081**	**71,2%**	**(47,0%)**
Employee related costs	59 997	57 792	12 809	21,4%	16 042	26,7%	13 114	22,7%	41 966	72,6%	12 402	68,2%	5,7%
Remuneration of councillors	5 270	5 426	1 313	24,9%	1 309	24,8%	1 437	26,5%	4 059	74,8%	1 285	73,9%	11,8%
Bulk purchases - electricity	25 000	25 000	-	-	3 373	13,5%	1 739	7,0%	5 112	20,4%	4 435	50,4%	(60,8%)
Inventory consumed	14 050	14 495	3 729	26,5%	2 352	16,7%	2 342	16,2%	8 423	58,1%	1 352	39,0%	73,2%
Debt impairment	31 883	24 587	7 971	25,0%	7 971	25,0%	2 498	10,2%	18 440	75,0%	24 009	102,1%	(89,6%)
Depreciation, Amortisation and Impairment	23 541	15 494	5 885	25,0%	5 885	25,0%	(150)	(1,0%)	11 621	75,0%	5 885	75,0%	(102,5%)
Interest,Dividends and Rent on Land	600	2 833	-	-	(230)	(38,3%)	423	14,9%	193	6,8%	146	10,3%	189,9%
Contracted services	16 283	19 636	2 501	15,4%	2 291	14,1%	3 845	19,6%	8 637	44,0%	2 866	65,9%	34,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	569	-	-	569	-	-	-	569	100,0%	-	-	-
Operational Cost and Other Cost	19 810	21 051	4 618	23,3%	3 936	19,9%	5 520	26,2%	14 074	66,9%	5 701	78,9%	(3,2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	604	1 964	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 549)**	**(17 910)**	**11 088**		**239**		**10 791**		**22 119**		**(20 821)**		
Transfers and subsidies - capital (monetary allocations)	32 601	41 601	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**22 119**		**(20 821)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**22 119**		**(20 821)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**22 119**		**(20 821)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**22 119**		**(20 821)**		
				-		-		-		-		-	-

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	**36 361**	**45 361**	**7 129**	**19,6%**	**12 419**	**34,2%**	**4 479**	**9,9%**	**24 028**	**53,0%**	**7 107**	**56,5%**	**(37,0%)**
National Government	32 601	41 601	6 924	21,2%	11 513	35,3%	4 114	9,9%	22 551	54,2%	6 740	56,3%	(39,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 601**	**41 601**	**6 924**	**21,2%**	**11 513**	**35,3%**	**4 114**	**9,9%**	**22 551**	**54,2%**	**6 740**	**56,3%**	**(39,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 760	3 760	205	5,4%	907	24,1%	365	9,7%	1 477	39,3%	367	94,5%	(,4%)
Capital Expenditure Functional	**36 361**	**45 361**	**7 129**	**19,6%**	**12 419**	**34,2%**	**4 479**	**9,9%**	**24 028**	**53,0%**	**7 107**	**55,1%**	**(37,0%)**
Municipal governance and administration	**1 810**	**1 900**	**31**	**1,7%**	**907**	**50,1%**	**365**	**19,2%**	**1 303**	**68,6%**	**367**	**99,7%**	**(,4%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 810	1 900	31	1,7%	907	50,1%	365	19,2%	1 303	68,6%	367	99,7%	(,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 450**	**1 360**	**174**	**12,0%**	**-**	**-**	**-**	**-**	**174**	**12,8%**	**-**	**-**	**-**
Community and Social Services	300	210	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 150	1 150	174	15,1%	-	-	-	-	174	15,1%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**33 101**	**42 101**	**6 924**	**20,9%**	**11 513**	**34,8%**	**4 114**	**9,8%**	**22 551**	**53,6%**	**6 740**	**54,9%**	**(39,0%)**
Energy sources	500	500	-	-	-	-	-	-	-	-	-	-	-
Water Management	22 601	31 601	4 597	20,3%	8 365	37,0%	4 114	13,0%	17 075	54,0%	6 144	48,7%	(33,0%)
Waste Water Management	10 000	10 000	2 328	23,3%	3 148	31,5%	-	-	5 476	54,8%	596	69,1%	(100,0%)
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	**178 505**	**260 358**	**63 115**	**35,4%**	**39 800**	**22,3%**	**47 483**	**18,2%**	**150 397**	**57,8%**	**50 574**	**91,8%**	**(6,1%)**
Property rates	9 150	9 150	4 298	47,0%	1 766	19,3%	1 336	14,6%	7 400	80,9%	2 249	55,5%	(40,6%)

Service charges	25 207	25 207	5 205	20,7%	5 383	21,4%	8 196	32,5%	18 784	74,5%	4 948	71,4%	65,6%
Other revenue	14 366	91 692	4 313	30,0%	3 748	26,1%	7 908	8,6%	15 968	17,4%	7 259	131,0%	8,9%
Transfers and Subsidies - Operational	76 862	77 425	33 672	43,8%	20 220	26,3%	16 970	21,9%	70 863	91,5%	16 622	94,3%	2,1%
Transfers and Subsidies - Capital	32 601	41 601	15 157	46,5%	8 467	26,0%	12 656	30,4%	36 281	87,2%	19 410	89,0%	(34,8%)
Interest	20 319	15 283	469	2,3%	216	1,1%	416	2,7%	1 101	7,2%	86	74,7%	384,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(131 274)**	**(138 598)**	**(42 315)**	**32,2%**	**(28 845)**	**22,0%**	**(20 149)**	**14,5%**	**(91 310)**	**65,9%**	**(21 402)**	**323,9%**	**(5,9%)**
Suppliers and employees	(130 674)	(135 764)	(42 315)	32,4%	(28 845)	22,1%	(20 149)	14,8%	(91 310)	67,3%	(21 402)	337,6%	(5,9%)
Finance charges	(600)	(2 833)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 231**	**121 760**	**20 799**	**44,0%**	**10 955**	**23,2%**	**27 333**	**22,4%**	**59 087**	**48,5%**	**29 172**	**43,9%**	**(6,3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**(301)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	(301)	-	-	-	-	-	-	-	-	-	-	-
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	**(36 076)**	**(45 076)**	**(7 129)**	**19,8%**	**(12 134)**	**33,6%**	**(4 479)**	**9,9%**	**(23 743)**	**52,7%**	**(7 107)**	**55,1%**	**(37,0%)**
Capital assets	(36 076)	(45 076)	(7 129)	19,8%	(12 134)	33,6%	(4 479)	9,9%	(23 743)	52,7%	(7 107)	55,1%	(37,0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 076)**	**(45 377)**	**(7 129)**	**19,8%**	**(12 134)**	**33,6%**	**(4 479)**	**9,9%**	**(23 743)**	**52,3%**	**(7 107)**	**55,1%**	**(37,0%)**
Cash Flow from Financing Activities													
Receipts	**25**	**25**	**16**	**63,3%**	**5**	**20,0%**	**(3)**	**(10,2%)**	**18**	**73,1%**	**15**	**756,4%**	**(117,3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	25	25	16	63,3%	5	20,0%	(3)	(10,2%)	18	73,1%	15	756,4%	(117,3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**25**	**25**	**16**	**63,3%**	**5**	**20,0%**	**(3)**	**(10,2%)**	**18**	**73,1%**	**15**	**12,6%**	**(117,3%)**
Net Increase/(Decrease) in cash held	**11 181**	**76 408**	**13 686**	**122,4%**	**(1 174)**	**(10,5%)**	**22 851**	**29,9%**	**35 363**	**46,3%**	**22 081**	**33,1%**	**3,5%**
Cash/cash equivalents at the year begin:	1 104	(51 216)	828	75,0%	15 100	1 367,5%	13 926	(27,2%)	828	(1,6%)	7 897	2 003,7%	76,3%
Cash/cash equivalents at the year end:	**12 285**	**25 193**	**15 100**	**122,9%**	**13 926**	**113,4%**	**36 777**	**146,0%**	**36 777**	**146,0%**	**29 978**	**34,4%**	**22,7%**

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	387	,5%	474	,6%	704	,9%	76 778	98,0%	78 344	15,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	872	2,8%	359	1,2%	341	1,1%	29 115	94,9%	30 686	5,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 181	1,8%	1 017	1,5%	963	1,4%	64 305	95,3%	67 467	12,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	797	,9%	791	,9%	784	,9%	81 949	97,2%	84 321	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	594	1,0%	574	1,0%	569	1,0%	56 472	97,0%	58 209	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 650	1,3%	2 600	1,3%	2 573	1,3%	190 700	96,1%	198 522	38,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	109	2,4%	40	,9%	38	,8%	4 458	96,0%	4 645	,9%	-	-	-	-
Total By Income Source	**6 590**	**1,3%**	**5 856**	**1,1%**	**5 971**	**1,1%**	**503 776**	**96,5%**	**522 194**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	544	7,7%	363	5,1%	304	4,3%	5 895	83,0%	7 105	1,4%	-	-	-	-
Commercial	881	2,9%	457	1,5%	429	1,4%	28 414	94,1%	30 181	5,8%	-	-	-	-
Households	5 093	1,1%	5 015	1,0%	5 217	1,1%	466 893	96,8%	482 218	92,3%	-	-	-	-
Other	73	2,7%	21	,8%	21	,8%	2 575	95,7%	2 690	,5%	-	-	-	-
Total By Customer Group	**6 590**	**1,3%**	**5 856**	**1,1%**	**5 971**	**1,1%**	**503 776**	**96,5%**	**522 194**	**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	13 577	9,0%	14 453	9,5%	14 099	9,3%	109 442	72,2%	151 572	50,1%
Bulk Water	3 339	2,4%	5 067	3,6%	4 800	3,4%	127 639	90,6%	140 845	46,6%
PAYE deductions	-	-	-	-	-	-	762	100,0%	762	,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	924	100,0%	924	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	697	13,5%	350	6,8%	480	9,3%	3 657	70,5%	5 185	1,7%
Auditor-General	242	9,6%	395	15,7%	525	20,9%	1 351	53,8%	2 512	,8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	547	100,0%	547	,2%
Total	**17 856**	**5,9%**	**20 265**	**6,7%**	**19 904**	**6,6%**	**244 320**	**80,8%**	**302 346**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**591 898**	**595 178**	**79 342**	**13,4%**	**66 436**	**11,2%**	**90 705**	**15,2%**	**236 482**	**39,7%**	**115 259**	**74,0%**	**(21,3%)**
Exchange Revenue													
Service charges - Electricity	198 937	198 937	38 140	19,2%	28 713	14,4%	31 886	16,0%	98 739	49,6%	27 213	51,0%	17,2%
Service charges - Water	56 898	56 898	11 932	21,0%	9 427	16,6%	12 999	22,8%	34 358	60,4%	13 063	119,7%	(,5%)
Service charges - Waste Water Management	25 769	25 769	1 579	6,1%	(1 887)	(7,3%)	5 167	20,1%	4 860	18,9%	5 320	65,4%	(2,9%)
Service charges - Waste Management	17 633	17 633	1 353	7,7%	(788)	(4,5%)	3 581	20,3%	4 146	23,5%	3 639	65,6%	(1,6%)
Sale of Goods and Rendering of Services	265	265	108	40,6%	148	55,9%	132	49,8%	387	146,3%	89	33,0%	49,0%
Agency services	-	427	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 632	64 632	17 759	27,5%	13 660	21,1%	19 270	29,8%	50 690	78,4%	20 071	98,3%	(4,0%)
Interest earned from Current and Non Current Assets	3 489	3 489	3	,1%	565	16,2%	-	-	568	16,3%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 128	1 128	81	7,2%	2	,2%	147	13,1%	230	20,4%	257	45,4%	(42,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 516	2 516	3	,1%	2	,1%	6	,2%	12	,5%	2	,3%	163,9%
Non-Exchange Revenue													
Property rates	52 071	52 071	6 405	12,3%	10 760	20,7%	11 057	21,2%	28 223	54,2%	10 730	64,2%	3,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 250	2 250	20	,9%	9	,4%	37	1,6%	66	2,9%	15	1,8%	142,4%
Licences or permits	-	2 853	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 309	149 309	-	-	742	,5%	1 368	,9%	2 111	1,4%	29 618	78,1%	(95,4%)
Interest Receivables	12 000	12 000	1 958	16,3%	5 081	42,3%	5 054	42,1%	12 093	100,8%	5 242	208,8%	(3,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**472 413**	**474 231**	**65 820**	**13,9%**	**73 117**	**15,5%**	**92 711**	**19,5%**	**231 648**	**48,8%**	**63 858**	**33,9%**	**45,2%**
Employee related costs	148 056	137 467	32 922	22,2%	29 978	20,2%	34 482	25,1%	97 382	70,8%	31 712	67,4%	8,7%
Remuneration of councillors	8 511	8 531	1 994	23,4%	1 994	23,4%	2 689	31,5%	6 678	78,3%	1 966	80,4%	36,8%
Bulk purchases - electricity	93 026	93 026	242	,3%	435	,5%	-	-	677	,7%	1 409	6,1%	(100,0%)
Inventory consumed	102 964	113 157	20 467	19,9%	26 195	25,4%	21 586	19,1%	68 248	60,3%	12 189	42,7%	77,1%
Debt impairment	28 520	28 520	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	35 939	35 939	-	-	-	-	26 954	75,0%	26 954	75,0%	-	-	(100,0%)
Interest,Dividends and Rent on Land	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	34 137	31 456	7 571	22,2%	9 255	27,1%	3 925	12,5%	20 751	66,0%	11 109	52,1%	(64,7%)
Transfers and subsidies	-	1 675	5	-	1 668	-	-	-	1 673	99,9%	-	-	-
Irrecoverable debts written off	3 577	3 577	-	-	0	-	-	-	0	-	167	38,0%	(100,0%)
Operational Cost and Other Cost	12 683	15 885	2 618	20,6%	3 590	28,3%	3 076	19,4%	9 283	58,4%	5 307	54,8%	(42,0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**119 485**	**120 946**	**13 522**		**(6 681)**		**(2 007)**		**4 835**		**51 401**		
Transfers and subsidies - capital (monetary allocations)	76 281	76 281	-	-	35 590	46,7%	(7 836)	(10,3%)	27 754	36,4%	15 956	51,9%	(149,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**32 589**		**67 356**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**32 589**		**67 356**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**32 589**		**67 356**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**32 589**		**67 356**		
				-		-		-		-		-	-

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	**106 725**	**105 644**	**8 536**	**8,0%**	**31 135**	**29,2%**	**(13 576)**	**(12,9%)**	**26 096**	**24,7%**	**7 339**	**31,0%**	**(285,0%)**
National Government	90 925	86 925	8 172	9,0%	30 933	34,0%	(14 510)	(16,7%)	24 595	28,3%	7 734	33,5%	(287,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 925**	**86 925**	**8 172**	**9,0%**	**30 933**	**34,0%**	**(14 510)**	**(16,7%)**	**24 595**	**28,3%**	**7 734**	**33,5%**	**(287,6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 800	18 719	365	2,3%	202	1,3%	934	5,0%	1 501	8,0%	(395)	17,7%	(336,7%)
Capital Expenditure Functional	**106 725**	**107 144**	**8 536**	**8,0%**	**31 135**	**29,2%**	**(13 576)**	**(12,7%)**	**26 096**	**24,4%**	**7 339**	**31,0%**	**(285,0%)**
Municipal governance and administration	**600**	**600**	**365**	**60,8%**	**202**	**33,7%**	**215**	**35,8%**	**782**	**130,3%**	**236**	**34,6%**	**(9,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	29,5%	-
Finance and administration	600	600	365	60,8%	202	33,7%	215	35,8%	782	130,3%	236	37,3%	(9,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**10 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**,4%**	**-**
Community and Social Services	10 000	10 000	-	-	-	-	-	-	-	-	-	,5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	200	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 000**	**3 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**118**	**34,5%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	3 000	-	-	-	-	-	-	-	-	118	34,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**93 125**	**93 344**	**8 172**	**8,8%**	**30 933**	**33,2%**	**(13 791)**	**(14,8%)**	**25 314**	**27,1%**	**6 985**	**36,9%**	**(297,4%)**
Energy sources	15 000	15 000	-	-	4 253	28,4%	-	-	4 253	28,4%	259	5,5%	(100,0%)
Water Management	39 013	38 513	976	2,5%	25 478	65,3%	(16 493)	(42,8%)	9 962	25,9%	21	25,1%	(80 069,6%)
Waste Water Management	39 112	39 832	7 195	18,4%	1 202	3,1%	2 702	6,8%	11 100	27,9%	6 705	48,8%	(59,7%)
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	**542 502**	**537 206**	**50 872**	**9,4%**	**74 017**	**13,6%**	**58 732**	**10,9%**	**183 621**	**34,2%**	**97 000**	**61,8%**	**(39,5%)**
Property rates	31 242	36 449	5 827	18,6%	5 978	19,1%	5 919	16,2%	17 723	48,6%	5 743	45,9%	3,1%

Service charges	199 436	209 467	40 898	20,5%	39 151	19,6%	41 572	19,8%	121 621	58,1%	35 580	56,6%	16,8%
Other revenue	11 661	8 569	2 882	24,7%	4 626	39,7%	3 357	39,2%	10 865	126,8%	3 261	56,6%	3,0%
Transfers and Subsidies - Operational	149 309	149 309	-	-	-	-	-	-	-	-	32 753	88,9%	(100,0%)
Transfers and Subsidies - Capital	76 281	76 281	-	-	22 427	29,4%	6 500	8,5%	28 927	37,9%	18 349	59,6%	(64,6%)
Interest	74 572	57 131	1 263	1,7%	1 794	2,4%	1 384	2,4%	4 441	7,8%	1 314	6,2%	5,3%
Dividends	-	-	3	-	41	-	-	-	43	-	-	-	-
Payments	**(399 896)**	**(397 665)**	**(6 954)**	**1,7%**	**(2 175)**	**,5%**	**16 183**	**(4,1%)**	**7 055**	**(1,8%)**	**17 199**	**(3,0%)**	**(5,9%)**
Suppliers and employees	(394 896)	(392 665)	(6 954)	1,8%	(2 175)	,6%	16 183	(4,1%)	7 055	(1,8%)	17 199	(3,0%)	(5,9%)
Finance charges	(5 000)	(5 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**142 606**	**139 542**	**43 918**	**30,8%**	**71 842**	**50,4%**	**74 915**	**53,7%**	**190 675**	**136,6%**	**114 199**	**247,9%**	**(34,4%)**
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	**(90 275)**	**(107 144)**	**(11 300)**	**12,5%**	**(11 717)**	**13,0%**	**(14 301)**	**13,3%**	**(37 318)**	**34,8%**	**(6 844)**	**43,9%**	**108,9%**
Capital assets	(90 275)	(107 144)	(11 300)	12,5%	(11 717)	13,0%	(14 301)	13,3%	(37 318)	34,8%	(6 844)	43,9%	108,9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(90 275)**	**(107 144)**	**(11 300)**	**12,5%**	**(11 717)**	**13,0%**	**(14 301)**	**13,3%**	**(37 318)**	**34,8%**	**(6 844)**	**43,9%**	**108,9%**
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	**52 331**	**32 397**	**32 618**	**62,3%**	**60 125**	**114,9%**	**60 614**	**187,1%**	**153 357**	**473,4%**	**107 355**	**579,2%**	**(43,5%)**
Cash/cash equivalents at the year begin:	32 000	32 000	30 915	96,6%	32 864	102,7%	92 989	290,6%	30 915	96,6%	216 859	(188,5%)	(57,1%)
Cash/cash equivalents at the year end:	**84 331**	**64 397**	**32 864**	**39,0%**	**92 989**	**110,3%**	**153 603**	**238,5%**	**153 603**	**238,5%**	**324 214**	**359,0%**	**(52,6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 141	1,7%	3 801	1,0%	6 542	1,8%	350 158	95,5%	366 642	24,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 252	7,4%	3 014	3,1%	2 453	2,5%	85 084	87,0%	97 802	6,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 813	2,5%	2 535	1,3%	2 468	1,3%	182 407	94,9%	192 223	12,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 701	1,3%	1 844	,9%	1 774	,9%	194 030	96,8%	200 349	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 837	1,4%	1 255	,9%	1 210	,9%	129 050	96,8%	133 352	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 814	1,9%	8 226	1,6%	8 037	1,5%	497 404	95,0%	523 481	34,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	,2%	7	,1%	5	-	9 482	99,7%	9 508	,6%	-	-	-	-
Total By Income Source	**32 574**	**2,1%**	**20 682**	**1,4%**	**22 488**	**1,5%**	**1 447 614**	**95,0%**	**1 523 358**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 924	2,2%	3 351	1,9%	3 414	1,9%	169 780	94,1%	180 470	11,8%	-	-	-	-
Commercial	8 002	7,0%	2 725	2,4%	2 277	2,0%	102 128	88,7%	115 132	7,6%	-	-	-	-
Households	20 648	1,7%	14 606	1,2%	16 797	1,4%	1 175 706	95,8%	1 227 756	80,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**32 574**	**2,1%**	**20 682**	**1,4%**	**22 488**	**1,5%**	**1 447 614**	**95,0%**	**1 523 358**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	21 171	100,0%	21 171	4,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 691	1,9%	1 707	,3%	1 888	,4%	496 176	97,4%	509 461	96,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 691**	**1,8%**	**1 707**	**,3%**	**1 888**	**,4%**	**517 347**	**97,5%**	**530 632**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
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	**163 629**	**163 629**	**122 005**	**74,6%**	**6 845**	**4,2%**	**88 439**	**54,0%**	**217 289**	**132,8%**	**43 348**	**95,8%**	**104,0%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	80	80	18	21,9%	7	8,4%	10	11,9%	34	42,2%	24	96,0%	(59,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	10 130	10 130	1 433	14,2%	2 695	26,6%	3 043	30,0%	7 171	70,8%	3 401	91,2%	(10,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	150	75	50,0%	81	54,1%	81	54,1%	237	158,2%	56	185,7%	43,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	153 269	153 269	120 479	78,6%	4 062	2,7%	85 305	55,7%	209 846	136,9%	39 866	96,0%	114,0%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**183 388**	**184 720**	**27 253**	**14,9%**	**43 754**	**23,9%**	**31 103**	**16,8%**	**102 110**	**55,3%**	**29 684**	**51,2%**	**4,8%**
Employee related costs	98 870	97 838	18 778	19,0%	20 017	20,2%	18 721	19,1%	57 515	58,8%	16 669	57,0%	12,3%
Remuneration of councillors	11 771	11 771	1 609	13,7%	1 979	16,8%	2 240	19,0%	5 828	49,5%	2 059	73,8%	8,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 202	2 190	91	4,1%	209	9,5%	360	16,5%	660	30,1%	242	31,1%	49,2%
Debt impairment	20	20	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 187	6 187	-	-	-	-	2 064	33,4%	2 064	33,4%	0	-	1 281 773,3%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 006	29 338	2 502	8,9%	6 189	22,1%	3 733	12,7%	12 425	42,3%	4 413	40,5%	(15,4%)
Transfers and subsidies	18 443	19 056	562	3,0%	10 410	56,4%	2 198	11,5%	13 170	69,1%	4 421	57,8%	(50,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 537	15 966	3 711	23,9%	4 950	31,9%	1 784	11,2%	10 445	65,4%	1 881	46,8%	(5,2%)
Disposal of Fixed and Intangible Assets	54	54	-	-	-	-	3	5,6%	3	5,6%	-	-	(100,0%)
Other Losses	2 300	2 300	-	-	-	-	-	-	-	-	-	(,6%)	-
Surplus/(Deficit)	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**115 179**		**13 663**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**115 179**		**13 663**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**115 179**		**13 663**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**115 179**		**13 663**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**115 179**		**13 663**		
				-		-		-		-		-	-

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	**4 565**	**4 514**	**2**	**-**	**71**	**1,6%**	**132**	**2,9%**	**205**	**4,6%**	**32**	**(219,6%)**	**317,3%**
National Government	-	-	-	-	-	-	-	-	-	-	-	(128,7%)	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(174,0%)**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 565	4 514	2	-	71	1,6%	132	2,9%	205	4,6%	32	(220,0%)	317,3%
Capital Expenditure Functional	**4 565**	**4 514**	**2**	**-**	**71**	**1,6%**	**132**	**2,9%**	**205**	**4,6%**	**32**	**(219,6%)**	**317,3%**
Municipal governance and administration	**4 134**	**4 325**	**2**	**,1%**	**-**	**-**	**132**	**3,1%**	**134**	**3,1%**	**32**	**(239,0%)**	**317,3%**
Executive and Council	194	154	2	1,1%	-	-	8	5,3%	10	6,7%	-	(40,4%)	(100,0%)
Finance and administration	3 940	4 171	-	-	-	-	124	3,0%	124	3,0%	32	(262,5%)	291,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**386**	**179**	**-**	**-**	**71**	**18,4%**	**-**	**-**	**71**	**39,7%**	**-**	**(347,5%)**	**-**
Community and Social Services	386	179	-	-	71	18,4%	-	-	71	39,7%	-	(347,5%)	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45**	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(11,0%)**	**-**
Planning and Development	45	10	-	-	-	-	-	-	-	-	-	(9,0%)	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	(58,8%)	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**163 664**	**163 664**	**187 860**	**114,8%**	**157 425**	**96,2%**	**310 267**	**189,6%**	**655 551**	**400,5%**	**200 379**	**351,9%**	**54,8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-

Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	265	265	158	59,7%	366	138,3%	369	139,4%	892	337,4%	372	488,2%	(,9%)
Transfers and Subsidies - Operational	153 269	153 269	184 867	120,6%	149 582	97,6%	302 074	197,1%	636 523	415,3%	188 812	356,8%	60,0%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 130	10 130	2 835	28,0%	7 477	73,8%	7 824	77,2%	18 136	179,0%	11 195	273,1%	(30,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(163 803)**	**(167 800)**	**(18 505)**	**11,3%**	**(19 078)**	**11,6%**	**(18 163)**	**10,8%**	**(55 746)**	**33,2%**	**(15 948)**	**(86,1%)**	**13,9%**
Suppliers and employees	(156 775)	(160 560)	(18 505)	11,8%	(19 078)	12,2%	(18 163)	11,3%	(55 746)	34,7%	(15 948)	(89,2%)	13,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(7 028)	(7 240)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(139)**	**(4 137)**	**169 355**	**(121 788,3%)**	**138 346**	**(99 488,8%)**	**292 104**	**(7 061,6%)**	**599 805**	**(14 500,2%)**	**184 431**	**17 815,2%**	**58,4%**
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	**(5 250)**	**(4 945)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(5 250)	(4 945)	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(5 250)**	**(4 945)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,3%**	**-**
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	**(5 389)**	**(9 081)**	**169 355**	**(3 142,9%)**	**138 346**	**(2 567,4%)**	**292 104**	**(3 216,5%)**	**599 805**	**(6 604,8%)**	**184 431**	**(45 983,3%)**	**58,4%**
Cash/cash equivalents at the year begin:	123 499	149 376	-	-	169 268	137,1%	307 614	205,9%	-	-	525 747	8,6%	(41,5%)
Cash/cash equivalents at the year end:	**118 111**	**140 295**	**169 268**	**143,3%**	**307 614**	**260,4%**	**599 718**	**427,5%**	**599 718**	**427,5%**	**710 177**	**582,2%**	**(15,6%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	,4%	296	2,8%	-	-	10 133	96,8%	10 472	100,0%	-	-	-	-
Total By Income Source	**43**	**,4%**	**296**	**2,8%**	**-**	**-**	**10 133**	**96,8%**	**10 472**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	,4%	296	2,8%	-	-	10 133	96,8%	10 472	100,0%	-	-	-	-
Total By Customer Group	**43**	**,4%**	**296**	**2,8%**	**-**	**-**	**10 133**	**96,8%**	**10 472**	**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	-	-	-	-	-	-	500	100,0%	500	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**500**	**100,0%**	**500**	**100,0%**

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Chief Financial Officer	Ms Anita Kooverjee	053 838 1017

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR NORTHERN CAPE
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	**11 806 812**	**11 959 815**	**2 980 103**	**25,2%**	**2 445 075**	**20,7%**	**2 424 937**	**20,3%**	**7 850 115**	**65,6%**	**2 568 476**	**69,3%**	**(5,6%)**
Exchange Revenue													
Service charges - Electricity	3 372 327	3 445 633	725 031	21,5%	685 620	20,3%	684 696	19,9%	2 095 348	60,8%	626 556	61,8%	9,3%
Service charges - Water	1 018 904	1 020 369	176 076	17,3%	213 653	21,0%	224 211	22,0%	613 939	60,2%	206 494	66,8%	8,6%
Service charges - Waste Water Management	466 816	462 929	106 346	22,8%	107 441	23,0%	102 417	22,1%	316 204	68,3%	103 258	67,2%	(,8%)
Service charges - Waste Management	385 060	394 130	88 725	23,0%	89 074	23,1%	84 372	21,4%	262 171	66,5%	83 029	70,4%	1,6%
Sale of Goods and Rendering of Services	60 821	65 526	12 563	20,7%	9 332	15,3%	11 571	17,7%	33 467	51,1%	10 581	62,1%	9,4%
Agency services	10 147	11 603	4 306	42,4%	1 864	18,4%	1 123	9,7%	7 292	62,8%	1 064	62,1%	5,5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	531 143	665 836	159 176	30,0%	161 166	30,3%	157 105	23,6%	477 447	71,7%	129 407	77,8%	21,4%
Interest earned from Current and Non Current Assets	106 081	109 987	14 364	13,5%	14 893	14,0%	17 598	16,0%	46 855	42,6%	15 018	54,4%	17,2%
Dividends	2	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 838	4 398	199	7,0%	726	25,6%	244	5,5%	1 169	26,6%	309	54,0%	(21,3%)
Rental from Fixed Assets	63 845	64 846	15 824	24,8%	15 012	23,5%	14 745	22,7%	45 580	70,3%	16 776	71,9%	(12,1%)
Licences or permits	18 292	18 260	2 742	15,0%	2 823	15,4%	3 027	16,6%	8 592	47,1%	2 551	42,2%	18,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	940	940	-	-	-	-	21	2,2%	21	2,2%	-	-	(100,0%)
Operational Revenue	143 743	131 362	8 421	5,9%	11 406	7,9%	8 220	6,3%	28 048	21,4%	23 686	43,1%	(65,3%)
Non-Exchange Revenue													
Property rates	1 788 875	1 780 324	558 873	31,2%	357 776	20,0%	330 578	18,6%	1 247 228	70,1%	320 928	70,0%	3,0%
Surcharges and Taxes	14 113	14 289	11	,1%	12	,1%	76	,5%	99	,7%	10	,2%	655,8%
Fines, penalties and forfeits	107 681	109 397	6 815	6,3%	280	,3%	4 560	4,2%	11 655	10,7%	10 172	33,7%	(55,2%)
Licences or permits	13 513	16 238	4 263	31,5%	2 152	15,9%	4 167	25,7%	10 581	65,2%	3 279	79,8%	27,1%
Transfer and subsidies - Operational	2 940 943	2 945 969	1 025 709	34,9%	695 474	23,6%	702 433	23,8%	2 423 617	82,3%	950 941	84,0%	(26,1%)
Interest Receivables	244 900	250 569	60 705	24,8%	66 753	27,3%	62 987	25,1%	190 445	76,0%	56 220	77,5%	12,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	75 002	25 675	9 193	12,3%	9 226	12,3%	7 830	30,5%	26 249	102,2%	4 252	46,6%	84,1%
Gains on Disposal of Fixed and Intangible Assets	57 672	39 120	485	,8%	392	,7%	56	,1%	933	2,4%	3 926	15,4%	(98,6%)
Other Gains	383 155	382 415	276	,1%	-	-	2 899	,8%	3 176	,8%	17	,4%	16 489,4%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**11 604 633**	**12 284 762**	**2 199 075**	**18,9%**	**2 300 879**	**19,8%**	**2 318 140**	**18,9%**	**6 818 093**	**55,5%**	**2 132 468**	**55,4%**	**8,7%**
Employee related costs	3 936 538	3 974 136	814 131	20,7%	892 043	22,7%	869 545	21,9%	2 575 718	64,8%	745 947	63,2%	16,6%
Remuneration of councillors	248 311	251 610	52 379	21,1%	54 854	22,1%	58 734	23,3%	165 967	66,0%	54 061	66,5%	8,6%
Bulk purchases - electricity	2 755 214	2 810 582	626 535	22,7%	490 133	17,8%	480 510	17,1%	1 597 179	56,8%	497 804	57,9%	(3,5%)
Inventory consumed	769 630	839 900	140 620	18,3%	162 772	21,1%	141 673	16,9%	445 065	53,0%	128 725	54,6%	10,1%
Debt impairment	845 135	985 273	152 270	18,0%	118 733	14,0%	180 310	18,3%	451 313	45,8%	202 821	44,6%	(11,1%)
Depreciation, Amortisation and Impairment	861 261	861 175	40 374	4,7%	47 446	5,5%	88 468	10,3%	176 288	20,5%	37 001	20,5%	139,1%
Interest,Dividends and Rent on Land	174 042	324 194	17 874	10,3%	72 554	41,7%	85 928	26,5%	176 357	54,4%	52 666	39,1%	63,2%
Contracted services	759 670	903 812	145 761	19,2%	189 528	24,9%	133 833	14,8%	469 122	51,9%	164 672	59,8%	(18,7%)
Transfers and subsidies	27 047	29 542	2 163	8,0%	13 197	48,8%	2 357	8,0%	17 717	60,0%	6 304	54,0%	(62,6%)
Irrecoverable debts written off	166 450	162 650	3 275	2,0%	4 178	2,5%	2 355	1,4%	9 809	6,0%	21 054	26,2%	(88,8%)
Operational Cost and Other Cost	952 032	1 003 531	188 200	19,8%	245 019	25,7%	239 185	23,8%	672 405	67,0%	199 838	62,4%	19,7%
Disposal of Fixed and Intangible Assets	5 832	5 832	-	-	45	,8%	3	,1%	48	,8%	-	-	(100,0%)
Other Losses	103 473	132 526	15 492	15,0%	10 375	10,0%	35 240	26,6%	61 107	46,1%	21 576	47,2%	63,3%
Surplus/(Deficit)	**202 179**	**(324 948)**	**781 028**		**144 196**		**106 797**		**1 032 022**		**436 008**		
Transfers and subsidies - capital (monetary allocations)	1 684 140	1 750 415	250 194	14,9%	493 613	29,3%	144 584	8,3%	888 391	50,8%	333 084	46,3%	(56,6%)
Transfers and subsidies - capital (in-kind)	112 125	127 251	-	-	-	-	-	-	-	-	-	15,9%	-
Surplus/(Deficit) after capital transfers and contributions	**1 998 443**	**1 552 719**	**1 031 222**		**637 810**		**251 381**		**1 920 413**		**769 092**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 998 443**	**1 552 719**	**1 031 222**		**637 810**		**251 381**		**1 920 413**		**769 092**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 998 443**	**1 552 719**	**1 031 222**		**637 810**		**251 381**		**1 920 413**		**769 092**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	34	491	11	32,4%	11	31,3%	1	,2%	23	4,6%	12	49,3%	(90,1%)
Surplus/(Deficit) for the year	**1 998 477**	**1 553 210**	**1 031 233**		**637 820**		**251 382**		**1 920 436**		**769 105**		
				-		-		-		-		-	-

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	**2 013 454**	**2 082 820**	**(34 504)**	**(1,7%)**	**491 758**	**24,4%**	**503 379**	**24,2%**	**960 632**	**46,1%**	**246 338**	**46,2%**	**104,3%**
National Government	1 700 543	1 728 483	154 434	9,1%	456 282	26,8%	264 864	15,3%	875 580	50,7%	215 461	49,3%	22,9%
Provincial Government	46 015	2 564	-	-	-	-	12	,5%	12	,5%	-	(16,9%)	(100,0%)
District Municipality	0	0	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	5 618	1 199	-	3 686	-	-	-	4 885	87,0%	1 279	28,7%	(100,0%)
Transfers recognised - capital	**1 746 558**	**1 736 665**	**155 634**	**8,9%**	**459 967**	**26,3%**	**264 877**	**15,3%**	**880 478**	**50,7%**	**216 741**	**48,9%**	**22,2%**
Borrowing	35 150	14 649	-	-	849	2,4%	-	-	849	5,8%	203	17,5%	(100,0%)
Internally generated funds	231 747	331 507	(190 138)	(82,0%)	30 942	13,4%	238 502	71,9%	79 306	23,9%	29 395	27,4%	711,4%
Capital Expenditure Functional	**2 060 918**	**2 207 835**	**(35 078)**	**(1,7%)**	**491 781**	**23,9%**	**504 818**	**22,9%**	**961 521**	**43,6%**	**246 338**	**46,2%**	**104,9%**
Municipal governance and administration	**131 148**	**136 636**	**(199 278)**	**(151,9%)**	**16 428**	**12,5%**	**207 464**	**151,8%**	**24 614**	**18,0%**	**6 811**	**42,7%**	**2 946,0%**
Executive and Council	30 261	19 779	(201 886)	(667,2%)	9 009	29,8%	200 620	1 014,3%	7 742	39,1%	1 836	95,8%	10 827,8%
Finance and administration	100 383	116 846	2 608	2,6%	7 420	7,4%	6 844	5,9%	16 872	14,4%	4 897	19,7%	39,8%
Internal audit	505	12	-	-	-	-	-	-	-	-	78	73,7%	(100,0%)
Community and Public Safety	**122 891**	**114 364**	**16 597**	**13,5%**	**17 260**	**14,0%**	**6 021**	**5,3%**	**39 877**	**34,9%**	**3 283**	**8,0%**	**83,4%**
Community and Social Services	49 742	51 165	7 823	15,7%	2 947	5,9%	1 994	3,9%	12 764	24,9%	1 784	(12,2%)	11,8%
Sport And Recreation	71 123	60 929	8 751	12,3%	13 954	19,6%	3 840	6,3%	26 545	43,6%	1 417	23,2%	171,0%
Public Safety	2 010	2 187	22	1,1%	359	17,8%	187	8,5%	568	26,0%	38	11,1%	389,5%
Housing	-	38	-	-	-	-	-	-	-	-	44	(434,8%)	(100,0%)
Health	16	45	-	-	-	-	-	-	-	-	-	(29,1%)	-
Economic and Environmental Services	**183 777**	**211 746**	**20 246**	**11,0%**	**56 838**	**30,9%**	**43 608**	**20,6%**	**120 692**	**57,0%**	**34 059**	**48,8%**	**28,0%**
Planning and Development	54 609	56 415	11 633	21,3%	13 212	24,2%	5 987	10,6%	30 832	54,7%	5 483	42,6%	9,2%
Road Transport	128 868	155 031	8 613	6,7%	43 627	33,9%	37 621	24,3%	89 860	58,0%	28 575	50,6%	31,7%
Environmental Protection	300	300	-	-	-	-	-	-	-	-	-	(5,2%)	-
Trading Services	**1 619 653**	**1 742 481**	**125 726**	**7,8%**	**400 847**	**24,7%**	**247 725**	**14,2%**	**774 298**	**44,4%**	**202 186**	**47,9%**	**22,5%**
Energy sources	260 666	264 778	1 702	,7%	45 973	17,6%	36 223	13,7%	83 898	31,7%	25 570	35,9%	41,7%
Water Management	1 064 048	1 149 397	86 308	8,1%	311 496	29,3%	191 983	16,7%	589 787	51,3%	144 241	52,0%	33,1%
Waste Water Management	292 990	327 555	38 081	13,0%	42 178	14,4%	19 154	5,8%	99 413	30,4%	32 159	40,8%	(40,4%)
Waste Management	1 950	750	(365)	(18,7%)	1 200	61,5%	365	48,7%	1 200	160,0%	215	70,3%	70,0%
Other	**3 448**	**2 607**	**1 631**	**47,3%**	**408**	**11,8%**	**-**	**-**	**2 039**	**78,2%**	**-**	**32,4%**	**-**

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	**13 206 450**	**13 735 353**	**3 274 951**	**24,8%**	**2 976 731**	**22,5%**	**3 290 487**	**24,0%**	**9 542 169**	**69,5%**	**5 003 462**	**118,6%**	**(34,2%)**
Property rates	1 464 944	1 474 566	294 542	20,1%	238 817	16,3%	308 135	20,9%	841 494	57,1%	370 569	83,8%	(16,8%)

Service charges	4 798 016	5 000 000	815 047	17,0%	862 130	18,0%	892 966	17,9%	2 570 143	51,4%	1 774 544	123,3%	(49,7%)
Other revenue	1 994 975	2 142 055	325 909	16,3%	402 224	20,2%	441 908	20,6%	1 170 041	54,6%	330 366	(24,1%)	33,8%
Transfers and Subsidies - Operational	2 902 713	2 906 968	1 298 982	44,8%	1 040 994	35,9%	1 201 700	41,3%	3 541 676	121,8%	1 886 616	188,4%	(36,3%)
Transfers and Subsidies - Capital	1 663 571	1 760 683	520 448	31,3%	409 131	24,6%	409 561	23,3%	1 339 139	76,1%	609 298	117,6%	(32,8%)
Interest	382 231	451 081	20 020	5,2%	23 395	6,1%	36 217	8,0%	79 632	17,7%	32 069	27,2%	12,9%
Dividends	-	-	3	-	41	-	-	-	43	-	-	-	-
Payments	**(9 486 797)**	**(10 415 552)**	**(2 403 319)**	**25,3%**	**(2 212 439)**	**23,3%**	**(2 061 319)**	**19,8%**	**(6 677 077)**	**64,1%**	**(1 837 674)**	**63,1%**	**12,2%**
Suppliers and employees	(9 352 066)	(10 165 476)	(2 404 507)	25,7%	(2 212 382)	23,7%	(2 059 384)	20,3%	(6 676 273)	65,7%	(1 837 668)	64,5%	12,1%
Finance charges	(126 833)	(241 219)	1 188	(,9%)	(57)	-	(1 935)	,8%	(803)	,3%	(6)	(1,0%)	32 792,0%
Transfers and Subsidies	(7 898)	(8 858)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 719 653**	**3 319 801**	**871 632**	**23,4%**	**764 292**	**20,5%**	**1 229 168**	**37,0%**	**2 865 092**	**86,3%**	**3 165 788**	**305,1%**	**(61,2%)**
Cash Flow from Investing Activities													
Receipts	**22 684**	**21 789**	**(368)**	**(1,6%)**	**1 840**	**8,1%**	**(50)**	**(,2%)**	**1 421**	**6,5%**	**3 342**	**69,0%**	**(101,5%)**
Proceeds on disposal of PPE	24 133	23 469	(89)	(,4%)	3 200	13,3%	84	,4%	3 195	13,6%	4 072	75,4%	(97,9%)
Decrease (increase) in non-current receivables	(57)	(57)	(280)	488,2%	(220)	384,4%	(66)	115,6%	(566)	988,1%	(230)	-	(71,2%)
Decrease (increase) in non-current investments	(1 392)	(1 622)	-	-	(1 140)	81,9%	(68)	4,2%	(1 208)	74,5%	(500)	43,0%	(86,5%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 862 953)**	**(2 141 743)**	**(310 005)**	**16,6%**	**(453 399)**	**24,3%**	**(189 501)**	**8,8%**	**(952 905)**	**44,5%**	**(223 986)**	**43,0%**	**(15,4%)**
Capital assets	(1 862 953)	(2 141 743)	(310 005)	16,6%	(453 399)	24,3%	(189 501)	8,8%	(952 905)	44,5%	(223 986)	43,0%	(15,4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 840 269)**	**(2 119 954)**	**(310 373)**	**16,9%**	**(451 559)**	**24,5%**	**(189 551)**	**8,9%**	**(951 484)**	**44,9%**	**(220 644)**	**42,8%**	**(14,1%)**
Cash Flow from Financing Activities													
Receipts	**31 090**	**11 090**	**502**	**1,6%**	**375**	**1,2%**	**341**	**3,1%**	**1 218**	**11,0%**	**499**	**362,9%**	**(31,7%)**
Short term loans	11 000	11 000	-	-	-	-	-	-	-	-	-	995,8%	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	90	502	559,9%	375	418,5%	341	380,0%	1 218	1 358,4%	499	49,1%	(31,7%)
Payments	**(18 944)**	**(21 656)**	**-**	**-**	**(633)**	**3,3%**	**(3 769)**	**17,4%**	**(4 402)**	**20,3%**	**-**	**(,2%)**	**(100,0%)**
Repayment of borrowing	(18 944)	(21 656)	-	-	(633)	3,3%	(3 769)	17,4%	(4 402)	20,3%	-	(,2%)	(100,0%)
Net Cash from/(used) Financing Activities	**12 146**	**(10 567)**	**502**	**4,1%**	**(258)**	**(2,1%)**	**(3 428)**	**32,4%**	**(3 184)**	**30,1%**	**499**	**(84,3%)**	**(786,9%)**
Net Increase/(Decrease) in cash held	**1 891 530**	**1 189 280**	**561 761**	**29,7%**	**312 474**	**16,5%**	**1 036 189**	**87,1%**	**1 910 424**	**160,6%**	**2 945 644**	**1 109,5%**	**(64,8%)**
Cash/cash equivalents at the year begin:	825 313	870 554	219 278	26,6%	937 833	113,6%	1 584 350	182,0%	219 278	25,2%	4 683 224	35,1%	(66,2%)
Cash/cash equivalents at the year end:	**2 716 843**	**2 059 834**	**937 833**	**34,5%**	**1 282 855**	**47,2%**	**2 619 912**	**127,2%**	**2 619 912**	**127,2%**	**7 738 226**	**515,5%**	**(66,1%)**

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	123 500	3,4%	85 229	2,4%	72 659	2,0%	3 323 479	92,2%	3 604 867	24,1%	1 301	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	169 596	12,9%	68 715	5,2%	43 296	3,3%	1 037 232	78,6%	1 318 840	8,8%	9 001	,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	154 102	4,8%	67 151	2,1%	54 844	1,7%	2 959 356	91,5%	3 235 453	21,6%	(1 214)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	55 508	3,3%	36 157	2,1%	30 799	1,8%	1 561 164	92,7%	1 683 629	11,2%	1 205	,1%	-	-
Receivables from Exchange Transactions - Waste Management	49 729	3,1%	31 100	1,9%	27 006	1,7%	1 502 309	93,3%	1 610 144	10,8%	1 669	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 553	1,6%	1 695	1,1%	1 679	1,0%	155 469	96,3%	161 397	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	48 839	1,8%	47 510	1,8%	45 742	1,7%	2 507 301	94,6%	2 649 392	17,7%	(928)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36 834	5,2%	9 554	1,3%	9 746	1,4%	655 255	92,1%	711 389	4,8%	2 360	,3%	-	-
Total By Income Source	**640 662**	**4,3%**	**347 111**	**2,3%**	**285 771**	**1,9%**	**13 701 566**	**91,5%**	**14 975 110**	**100,0%**	**13 394**	**,1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	116 937	6,3%	41 061	2,2%	34 008	1,8%	1 660 827	89,6%	1 852 833	12,4%	1 451	,1%	-	-
Commercial	218 284	8,9%	77 739	3,2%	61 788	2,5%	2 096 587	85,4%	2 454 398	16,4%	12 839	,5%	-	-
Households	279 165	2,9%	182 105	1,9%	173 910	1,8%	8 964 673	93,4%	9 599 853	64,1%	(896)	-	-	-
Other	26 277	2,5%	46 206	4,3%	16 065	1,5%	979 478	91,7%	1 068 025	7,1%	-	-	-	-
Total By Customer Group	**640 662**	**4,3%**	**347 111**	**2,3%**	**285 771**	**1,9%**	**13 701 566**	**91,5%**	**14 975 110**	**100,0%**	**13 394**	**,1%**	**-**	**-**

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	140 442	3,5%	134 596	3,4%	77 372	1,9%	3 659 130	91,2%	4 011 541	51,6%
Bulk Water	22 737	2,6%	36 894	4,2%	36 454	4,1%	783 896	89,1%	879 980	11,3%
PAYE deductions	13 687	70,8%	8	-	-	-	5 624	29,1%	19 320	,2%
VAT (output less input)	694	99,6%	-	-	-	-	3	,4%	697	-
Pensions / Retirement deductions	11 704	80,3%	-	-	-	-	2 873	19,7%	14 577	,2%
Loan repayments	-	-	-	-	-	-	6 033	100,0%	6 033	,1%
Trade Creditors	57 780	3,8%	21 639	1,4%	14 250	,9%	1 442 544	93,9%	1 536 212	19,8%
Auditor-General	7 438	5,0%	3 835	2,6%	3 924	2,6%	134 635	89,9%	149 832	1,9%
Other	46 680	4,0%	37 074	3,2%	9 044	,8%	1 062 140	92,0%	1 154 938	14,9%
Medical Aid deductions	1 991	48,2%	-	-	-	-	2 139	51,8%	4 130	,1%
Total	**303 153**	**3,9%**	**234 046**	**3,0%**	**141 044**	**1,8%**	**7 099 017**	**91,3%**	**7 777 260**	**100,0%**