EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**10 953 569**	**10 923 507**	**3 064 923**	**28.0%**	**2 848 809**	**26.0%**	**2 690 983**	**24.6%**	**2 149 414**	**19.7%**	**10 754 128**	**98.4%**	**1 998 076**	**97.0%**	**7.6%**
Exchange Revenue															
Service charges - Electricity	3 197 096	3 162 327	886 134	27.7%	791 096	24.7%	771 350	24.4%	825 215	26.1%	3 273 795	103.5%	788 022	105.6%	4.7%
Service charges - Water	1 000 901	996 670	218 597	21.8%	277 835	27.8%	245 296	24.6%	244 193	24.5%	985 922	98.9%	192 505	91.0%	26.9%
Service charges - Waste Water Management	632 342	614 842	160 103	25.3%	146 552	23.2%	138 424	22.5%	144 092	23.4%	589 170	95.8%	141 529	94.3%	1.8%
Service charges - Waste Management	561 494	561 494	118 313	21.1%	121 324	21.6%	121 221	21.6%	123 257	22.0%	484 115	86.2%	121 035	89.4%	1.8%
Sale of Goods and Rendering of Services	159 693	133 271	31 009	19.4%	32 159	20.1%	30 285	22.7%	32 780	24.6%	126 232	94.7%	31 374	80.7%	4.5%
Agency services	29 389	29 389	8 651	29.4%	9 212	31.3%	7 558	25.7%	5 003	17.0%	30 424	103.5%	18 121	120.0%	(72.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	231 858	281 578	99 429	42.9%	114 460	49.4%	139 883	49.7%	140 935	50.1%	494 707	175.7%	96 551	163.9%	46.0%
Interest earned from Current and Non Current Assets	71 134	71 134	14 560	20.5%	11 486	16.1%	12 992	18.3%	21 037	29.6%	60 074	84.5%	22 624	102.8%	(7.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	25 306	25 306	9 321	36.8%	9 916	39.2%	6 975	27.6%	1 595	6.3%	27 806	109.9%	6 087	133.2%	(73.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	130	-	(100.0%)
Operational Revenue	92 056	63 931	9 162	10.0%	10 447	11.3%	10 826	16.9%	8 349	13.1%	38 785	60.7%	12 524	77.2%	(33.3%)
Non-Exchange Revenue															
Property rates	2 328 401	2 328 401	661 317	28.4%	511 978	22.0%	505 384	21.7%	495 243	21.3%	2 173 921	93.4%	486 946	94.6%	1.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 108	10 108	2 127	21.0%	2 638	26.1%	2 278	22.5%	3 466	34.3%	10 508	104.0%	2 458	123.8%	41.0%
Licences or permits	14 625	12 953	3 306	22.6%	4 041	27.6%	4 113	31.8%	4 210	32.5%	15 670	121.0%	3 812	117.1%	10.4%
Transfer and subsidies - Operational	1 801 124	1 771 062	558 938	31.0%	522 009	29.0%	410 163	23.2%	81 797	4.6%	1 572 907	88.8%	48 888	79.8%	67.3%
Interest Receivables	-	6 500	1 998	-	2 198	-	2 423	37.3%	2 592	39.9%	9 212	141.7%	1 852	-	40.0%
Fuel Levy	798 042	798 042	266 014	33.3%	266 014	33.3%	266 014	33.3%	-	-	798 042	100.0%	-	100.0%	-
Operational Revenue	-	56 500	15 943	-	15 444	-	15 759	27.9%	15 495	27.4%	62 641	110.9%	14 664	-	5.7%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	40	-	-	-	40	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	157	-	157	-	8 954	-	(98.2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**10 949 607**	**10 919 546**	**2 986 756**	**27.3%**	**2 974 047**	**27.2%**	**2 752 320**	**25.2%**	**2 738 327**	**25.1%**	**11 451 451**	**104.9%**	**2 750 222**	**108.7%**	**(.4%)**
Employee related costs	2 932 056	2 899 791	708 833	24.2%	735 414	25.1%	695 685	24.0%	691 884	23.9%	2 831 816	97.7%	634 161	100.7%	9.1%
Remuneration of councillors	81 578	81 578	17 743	21.7%	18 519	22.7%	18 037	22.1%	21 155	25.9%	75 453	92.5%	17 746	93.1%	19.2%
Bulk purchases - electricity	3 193 457	3 065 657	980 458	30.7%	707 158	22.1%	608 869	19.9%	639 531	20.9%	2 936 017	95.8%	547 784	93.6%	16.7%
Inventory consumed	289 608	294 229	73 872	25.5%	80 652	27.8%	85 038	28.9%	85 500	29.1%	325 062	110.5%	88 631	109.4%	(3.5%)
Debt impairment	1 891 898	1 891 898	472 894	25.0%	472 138	25.0%	472 138	25.0%	472 138	25.0%	1 889 307	99.9%	516 705	99.9%	(8.6%)
Depreciation, Amortisation and Impairment	595 663	599 663	394 807	66.3%	383 091	64.3%	469 217	78.2%	335 022	55.9%	1 582 138	263.8%	497 423	343.8%	(32.6%)
Interest,Dividends and Rent on Land	6 551	21 551	1 950	29.8%	1 623	24.8%	1 588	7.4%	1 391	6.5%	6 551	30.4%	1 928	100.0%	(27.9%)
Contracted services	1 165 425	1 153 463	135 730	11.6%	304 144	26.1%	190 746	16.5%	222 999	19.3%	853 619	74.0%	252 409	70.8%	(11.7%)
Transfers and subsidies	117 729	129 479	32 242	27.4%	19 230	16.3%	32 996	25.5%	39 330	30.4%	123 797	95.6%	14 808	70.4%	165.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	3 242	-	3 242	-	-	-	(100.0%)
Operational Cost and Other Cost	554 270	660 865	136 305	24.6%	219 675	39.6%	145 866	22.1%	193 716	29.3%	695 561	105.3%	145 970	103.4%	32.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	121 371	121 371	31 923	26.3%	32 403	26.7%	32 142	26.5%	32 420	26.7%	128 889	106.2%	32 658	92.4%	(.7%)
Surplus/(Deficit)	**3 961**	**3 961**	**78 167**		**(125 238)**		**(61 338)**		**(588 914)**		**(697 323)**		**(752 146)**		
Transfers and subsidies - capital (monetary allocations)	808 900	1 101 895	20 283	2.5%	311 289	38.5%	165 869	15.1%	271 496	24.6%	768 937	69.8%	188 147	57.4%	44.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	306	-	306	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**(317 111)**		**71 921**		**(563 999)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**(317 111)**		**71 921**		**(563 999)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**812 861**	**1 105 857**	**98 450**		**186 050**		**104 531**		**(317 111)**		**71 921**		**(563 999)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	1 993	1 993	16 522	829.0%	16 522	829.0%	-	-	-	-	33 043	1 657.9%	2 957	2 074.4%	(100.0%)
Surplus/(Deficit) for the year	**814 855**	**1 107 850**	**114 972**		**202 572**		**104 531**		**(317 111)**		**104 964**		**(561 042)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**1 159 709**	**1 549 220**	**118 910**	**10.3%**	**374 188**	**32.3%**	**167 069**	**10.8%**	**223 865**	**14.5%**	**884 032**	**57.1%**	**312 862**	**64.2%**	**(28.4%)**
National Government	808 685	1 099 639	71 831	8.9%	216 207	26.7%	139 378	12.7%	255 954	23.3%	683 369	62.1%	196 026	61.4%	30.6%
Provincial Government	115	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	3 156	-	-	-	-	1 091	34.6%	1 234	39.1%	2 325	73.7%	18	-	6 870.9%
Transfers recognised - capital	**808 800**	**1 102 795**	**71 831**	**8.9%**	**216 207**	**26.7%**	**140 469**	**12.7%**	**257 188**	**23.3%**	**685 694**	**62.2%**	**196 043**	**61.4%**	**31.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	350 908	446 425	47 079	13.4%	157 982	45.0%	26 600	6.0%	(33 323)	(7.5%)	198 339	44.4%	116 818	69.3%	(128.5%)
Capital Expenditure Functional	**1 159 709**	**1 549 220**	**118 910**	**10.3%**	**374 188**	**32.3%**	**167 069**	**10.8%**	**223 865**	**14.5%**	**884 032**	**57.1%**	**312 862**	**64.2%**	**(28.4%)**
Municipal governance and administration	**91 138**	**167 741**	**11 845**	**13.0%**	**90 499**	**99.3%**	**(5 512)**	**(3.3%)**	**(24 981)**	**(14.9%)**	**71 851**	**42.8%**	**19 249**	**49.6%**	**(229.8%)**
Executive and Council	6 250	26 850	13	.2%	18	.3%	6 727	25.1%	6 063	22.6%	12 821	47.8%	2 215	47.9%	173.7%
Finance and administration	84 888	139 391	11 832	13.9%	90 481	106.6%	(12 239)	(8.8%)	(31 044)	(22.3%)	59 030	42.3%	17 034	50.2%	(282.2%)
Internal audit	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**312 504**	**341 319**	**39 780**	**12.7%**	**67 594**	**21.6%**	**36 899**	**10.8%**	**38 096**	**11.2%**	**182 369**	**53.4%**	**72 398**	**66.3%**	**(47.4%)**
Community and Social Services	45 915	51 265	3 082	6.7%	1 087	2.4%	2 745	5.4%	5 126	10.0%	12 040	23.5%	1 692	60.9%	203.0%
Sport And Recreation	36 582	48 371	795	2.2%	3 496	9.6%	5 707	11.8%	6 389	13.2%	16 385	33.9%	3 469	41.9%	84.2%
Public Safety	41 700	37 305	4 389	10.5%	4 473	10.7%	6 467	17.3%	1 193	3.2%	16 522	44.3%	5 531	26.4%	(78.4%)
Housing	182 007	189 918	30 769	16.9%	55 662	30.6%	21 981	11.6%	24 785	13.1%	133 197	70.1%	58 973	79.1%	(58.0%)
Health	6 300	14 461	745	11.8%	2 877	45.7%	-	-	604	4.2%	4 225	29.2%	2 734	62.2%	(77.9%)
Economic and Environmental Services	**112 870**	**322 667**	**9 006**	**8.0%**	**61 830**	**54.8%**	**54 700**	**17.0%**	**75 803**	**23.5%**	**201 339**	**62.4%**	**58 652**	**54.4%**	**29.2%**
Planning and Development	38 562	45 443	3 961	10.3%	16 163	41.9%	8 265	18.2%	5 511	12.1%	33 900	74.6%	20 898	74.2%	(73.6%)
Road Transport	74 309	277 225	5 044	6.8%	45 667	61.5%	46 435	16.7%	70 292	25.4%	167 438	60.4%	37 755	49.5%	86.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**583 729**	**668 025**	**57 155**	**9.8%**	**145 412**	**24.9%**	**77 825**	**11.7%**	**127 055**	**19.0%**	**407 447**	**61.0%**	**150 582**	**74.1%**	**(15.6%)**
Energy sources	186 195	212 647	23 669	12.7%	55 661	29.9%	40 612	19.1%	58 209	27.4%	178 151	83.8%	72 646	94.1%	(19.9%)
Water Management	161 031	190 119	18 599	11.5%	72 960	45.3%	23 498	12.4%	32 865	17.3%	147 922	77.8%	45 976	60.4%	(28.5%)
Waste Water Management	133 909	185 426	10 591	7.9%	5 974	4.5%	10 774	5.8%	27 473	14.8%	54 812	29.6%	31 555	70.7%	(12.9%)
Waste Management	102 594	79 834	4 297	4.2%	10 816	10.5%	2 941	3.7%	8 507	10.7%	26 562	33.3%	405	40.2%	1 999.9%
Other	**59 467**	**49 467**	**1 124**	**1.9%**	**8 854**	**14.9%**	**3 156**	**6.4%**	**7 892**	**16.0%**	**21 026**	**42.5%**	**11 980**	**70.8%**	**(34.1%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**9 918 175**	**10 068 998**	**3 933 823**	**39.7%**	**4 222 266**	**42.6%**	**3 827 130**	**38.0%**	**3 210 973**	**31.9%**	**15 194 192**	**150.9%**	**2 767 398**	**149.3%**	**16.0%**
Property rates	1 769 585	1 769 585	472 797	26.7%	399 949	22.6%	390 006	22.0%	412 610	23.3%	1 675 362	94.7%	368 219	87.4%	12.1%
Service charges	4 097 793	4 054 853	1 058 777	25.8%	1 114 649	27.2%	1 083 688	26.7%	1 190 132	29.4%	4 447 247	109.7%	1 032 821	102.4%	15.2%
Other revenue	1 243 438	1 344 064	1 550 976	124.7%	1 940 125	156.0%	1 673 567	124.5%	1 533 664	114.1%	6 698 331	498.4%	1 200 585	656.6%	27.7%
Transfers and Subsidies - Operational	1 741 520	1 710 437	636 034	36.5%	443 459	25.5%	352 285	20.6%	34 989	2.0%	1 466 767	85.8%	63 621	81.9%	(45.0%)
Transfers and Subsidies - Capital	808 685	904 925	188 954	23.4%	294 608	36.4%	298 801	33.0%	-	-	782 363	86.5%	65 052	105.1%	(100.0%)
Interest	257 153	285 133	26 285	10.2%	29 475	11.5%	28 783	10.1%	39 578	13.9%	124 121	43.5%	37 100	51.9%	6.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 692 448)**	**(15 105 352)**	**(2 532 053)**	**29.1%**	**(3 946 221)**	**45.4%**	**(3 138 070)**	**20.8%**	**(3 351 051)**	**22.2%**	**(12 967 395)**	**85.8%**	**(1 954 280)**	**108.1%**	**71.5%**
Suppliers and employees	(8 599 507)	(14 891 422)	(2 501 368)	29.1%	(3 921 613)	45.6%	(3 071 375)	20.6%	(3 277 648)	22.0%	(12 772 004)	85.8%	(1 942 233)	108.9%	68.8%

Finance charges	(6 551)	(21 551)	(3 878)	59.2%	-	-	(3 211)	14.9%	-	-	(7 089)	32.9%	-	68.9%	-
Transfers and Subsidies	(86 389)	(192 379)	(26 807)	31.0%	(24 608)	28.5%	(63 484)	33.0%	(73 403)	38.2%	(188 302)	97.9%	(12 047)	66.1%	509.3%
Net Cash from/(used) Operating Activities	**1 225 726**	**(5 036 355)**	**1 401 770**	**114.4%**	**276 044**	**22.5%**	**689 060**	**(13.7%)**	**(140 078)**	**2.8%**	**2 226 797**	**(44.2%)**	**813 118**	**347.1%**	**(117.2%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**(8 072)**	**-**	**40**	**-**	**-**	**-**	**(8 032)**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	(8 072)	-	40	-	-	-	(8 032)	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 159 709)**	**(1 549 220)**	**(118 910)**	**10.3%**	**(374 188)**	**32.3%**	**(167 069)**	**10.8%**	**(223 865)**	**14.5%**	**(884 032)**	**57.1%**	**(312 862)**	**64.2%**	**(28.4%)**
Capital assets	(1 159 709)	(1 549 220)	(118 910)	10.3%	(374 188)	32.3%	(167 069)	10.8%	(223 865)	14.5%	(884 032)	57.1%	(312 862)	64.2%	(28.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 159 709)**	**(1 549 220)**	**(118 910)**	**10.3%**	**(382 260)**	**33.0%**	**(167 029)**	**10.8%**	**(223 865)**	**14.5%**	**(892 064)**	**57.6%**	**(312 862)**	**62.9%**	**(28.4%)**
Cash Flow from Financing Activities															
Receipts	**3 340**	**3 340**	**1 559**	**46.7%**	**397**	**11.9%**	**528**	**15.8%**	**261**	**7.8%**	**2 745**	**82.2%**	**685**	**(52.9%)**	**(61.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 340	3 340	1 559	46.7%	397	11.9%	528	15.8%	261	7.8%	2 745	82.2%	685	(52.9%)	(61.9%)
Payments	**(25 086)**	**(25 086)**	**(15 318)**	**61.1%**	**-**	**-**	**(9 768)**	**38.9%**	**-**	**-**	**(25 086)**	**100.0%**	**-**	**100.0%**	**-**
Repayment of borrowing	(25 086)	(25 086)	(15 318)	61.1%	-	-	(9 768)	38.9%	-	-	(25 086)	100.0%	-	100.0%	-
Net Cash from/(used) Financing Activities	**(21 746)**	**(21 746)**	**(13 759)**	**63.3%**	**397**	**(1.8%)**	**(9 241)**	**42.5%**	**261**	**(1.2%)**	**(22 341)**	**102.7%**	**685**	**119.6%**	**(61.9%)**
Net Increase/(Decrease) in cash held	**44 272**	**(6 607 321)**	**1 269 102**	**2 866.6%**	**(105 819)**	**(239.0%)**	**512 790**	**(7.8%)**	**(363 681)**	**5.5%**	**1 312 392**	**(19.9%)**	**500 942**	**2 968.6%**	**(172.6%)**
Cash/cash equivalents at the year begin:	856 795	731 029	729 682	85.2%	2 000 130	233.4%	1 894 311	259.1%	2 407 102	329.3%	729 682	99.8%	4 874 974	98.2%	(50.6%)
Cash/cash equivalents at the year end:	**901 066**	**(5 876 292)**	**2 000 130**	**222.0%**	**1 894 311**	**210.2%**	**2 407 102**	**(41.0%)**	**2 043 421**	**(34.8%)**	**2 043 421**	**(34.8%)**	**5 375 916**	**612.4%**	**(62.0%)**

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	139 163	5.0%	88 893	3.2%	74 619	2.7%	2 499 095	89.2%	2 801 770	26.9%	268 423	9.6%	237 208	8.5%
Trade and Other Receivables from Exchange Transactions - Electricity	240 316	15.8%	76 917	5.1%	58 478	3.8%	1 144 333	75.3%	1 520 045	14.6%	71 555	4.7%	689 810	45.4%
Receivables from Non-exchange Transactions - Property Rates	165 553	7.9%	74 603	3.6%	60 176	2.9%	1 793 110	85.7%	2 093 442	20.1%	103 766	5.0%	619 485	29.6%
Receivables from Exchange Transactions - Waste Water Management	57 253	6.5%	29 341	3.3%	24 954	2.8%	772 650	87.4%	884 198	8.5%	114 853	13.0%	160 877	18.2%
Receivables from Exchange Transactions - Waste Management	46 021	4.0%	28 753	2.5%	26 408	2.3%	1 042 498	91.2%	1 143 681	11.0%	113 749	9.9%	142 852	12.5%
Receivables from Exchange Transactions - Property Rental Debtors	274	1.9%	269	1.9%	255	1.8%	13 489	94.4%	14 287	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	51 493	3.2%	49 175	3.1%	48 612	3.0%	1 461 847	90.7%	1 611 127	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	12 747	-	-	-
Other	16 776	4.6%	9 117	2.5%	9 893	2.7%	326 444	90.1%	362 230	3.5%	98 321	27.1%	39 075	10.8%
Total By Income Source	**716 850**	**6.9%**	**357 068**	**3.4%**	**303 395**	**2.9%**	**9 053 467**	**86.8%**	**10 430 780**	**100.0%**	**783 414**	**7.5%**	**1 889 307**	**18.1%**
Debtors Age Analysis By Customer Group														
Organs of State	29 913	20.4%	13 505	9.2%	9 818	6.7%	93 164	63.6%	146 401	1.4%	-	-	-	-
Commercial	297 613	16.2%	76 797	4.2%	59 853	3.3%	1 402 011	76.4%	1 836 274	17.6%	-	-	-	-
Households	389 324	4.6%	266 765	3.2%	233 724	2.8%	7 558 292	89.5%	8 448 105	81.0%	783 414	9.3%	1 889 307	22.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**716 850**	**6.9%**	**357 068**	**3.4%**	**303 395**	**2.9%**	**9 053 467**	**86.8%**	**10 430 780**	**100.0%**	**783 414**	**7.5%**	**1 889 307**	**18.1%**

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	369 738	100.0%	-	-	-	-	-	-	369 738	34.8%
Bulk Water	29 098	100.0%	-	-	-	-	-	-	29 098	2.7%
PAYE deductions	39 213	100.0%	-	-	-	-	-	-	39 213	3.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 025	100.0%	-	-	-	-	-	-	39 025	3.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	124 259	62.9%	73 337	37.1%	-	-	-	-	197 596	18.6%
Auditor-General	1 422	100.0%	-	-	-	-	-	-	1 422	.1%
Other	386 870	100.0%	-	-	-	-	-	-	386 870	36.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**989 624**	**93.1%**	**73 337**	**6.9%**	**-**	**-**	**-**	**-**	**1 062 961**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**19 555 749**	**19 124 493**	**7 018 760**	**35.9%**	**-**	**-**	**-**	**-**	**11 140 335**	**58.3%**	**18 159 095**	**95.0%**	**3 066 407**	**95.0%**	**263.3%**
Exchange Revenue															
Service charges - Electricity	6 464 349	6 447 444	1 993 656	30.8%	-	-	-	-	4 149 133	64.4%	6 142 788	95.3%	1 538 491	100.9%	169.7%
Service charges - Water	2 983 123	2 839 121	389 732	13.1%	-	-	-	-	2 160 885	76.1%	2 550 617	89.8%	582 112	88.2%	271.2%
Service charges - Waste Water Management	817 519	915 298	142 140	17.4%	-	-	-	-	742 820	81.2%	884 960	96.7%	216 344	94.5%	243.4%
Service charges - Waste Management	348 080	365 994	56 016	16.1%	-	-	-	-	291 409	79.6%	347 425	94.9%	78 015	98.6%	273.5%
Sale of Goods and Rendering of Services	114 371	126 911	19 985	17.5%	-	-	-	-	95 609	75.3%	115 594	91.1%	29 967	86.7%	219.0%
Agency services	4 255	4 255	687	16.1%	-	-	-	-	3 600	84.6%	4 287	100.8%	1 011	97.6%	256.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 106 615	1 106 615	269 915	24.4%	-	-	-	-	1 204 173	108.8%	1 474 088	133.2%	327 770	129.1%	267.4%
Interest earned from Current and Non Current Assets	291 739	285 809	22 235	7.6%	-	-	-	-	207 014	72.4%	229 249	80.2%	161 926	106.3%	27.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	42 603	43 286	7 535	17.7%	-	-	-	-	37 412	86.4%	44 947	103.8%	9 828	98.5%	280.7%
Licences or permits	21 319	22 365	3 867	18.1%	-	-	-	-	17 859	79.9%	21 726	97.1%	4 476	101.1%	299.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	29 273	27 793	7 677	26.2%	-	-	-	-	24 782	89.2%	32 459	116.8%	4 096	88.9%	505.0%
Non-Exchange Revenue															
Property rates	3 299 358	3 328 813	3 394 110	102.9%	-	-	-	-	(110 339)	(3.3%)	3 283 770	98.6%	(36 451)	97.7%	202.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	67 973	134 530	12 094	17.8%	-	-	-	-	67 934	50.5%	80 028	59.5%	15 554	65.1%	336.8%
Licences or permits	1	1	-	-	-	-	-	-	1	67.4%	1	67.4%	0	67.4%	100.0%
Transfer and subsidies - Operational	2 944 497	2 453 205	699 111	23.7%	-	-	-	-	1 125 243	45.9%	1 824 355	74.4%	(484 280)	71.0%	(332.4%)
Interest Receivables	158 695	158 695	-	-	-	-	-	-	257 672	162.4%	257 672	162.4%	67 597	59.6%	281.2%
Fuel Levy	861 978	861 978	-	-	-	-	-	-	861 978	100.0%	861 978	100.0%	549 337	100.0%	56.9%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	2 379	-	-	-	-	-	-	3 150	132.4%	3 150	132.4%	614	3 775.3%	413.3%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**19 524 988**	**19 104 051**	**2 423 189**	**12.4%**	**-**	**-**	**-**	**-**	**11 005 730**	**57.6%**	**13 428 920**	**70.3%**	**3 314 402**	**75.5%**	**232.1%**
Employee related costs	4 886 977	4 480 203	662 441	13.6%	-	-	-	-	3 406 687	76.0%	4 069 128	90.8%	969 745	86.0%	251.3%
Remuneration of councillors	98 334	97 870	13 874	14.1%	-	-	-	-	77 664	79.4%	91 538	93.5%	20 825	90.8%	272.9%
Bulk purchases - electricity	7 277 226	7 277 226	1 346 390	18.5%	-	-	-	-	5 693 640	78.2%	7 040 030	96.7%	1 704 521	100.6%	234.0%
Inventory consumed	510 815	343 286	47 692	9.3%	-	-	-	-	230 425	67.1%	278 117	81.0%	94 321	79.9%	144.3%
Debt impairment	1 946 427	1 818 084	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 051 415	1 048 303	-	-	-	-	-	-	-	-	-	-	-	56.4%	-
Interest,Dividends and Rent on Land	72 173	88 760	31 667	43.9%	-	-	-	-	30 860	34.8%	62 527	70.4%	16 035	71.5%	92.5%
Contracted services	1 659 963	1 796 939	112 839	6.8%	-	-	-	-	850 699	47.3%	963 538	53.6%	208 018	52.2%	309.0%
Transfers and subsidies	94 962	212 930	36 841	38.8%	-	-	-	-	127 985	60.1%	164 825	77.4%	39 378	203.7%	225.0%
Irrecoverable debts written off	726 946	674 944	47 078	6.5%	-	-	-	-	81 418	12.1%	128 496	19.0%	105 131	63.8%	(22.6%)
Operational Cost and Other Cost	813 829	879 583	124 369	15.3%	-	-	-	-	506 352	57.6%	630 721	71.7%	156 041	72.3%	224.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	387	-	(100.0%)
Other Losses	385 921	385 921	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 761**	**20 442**	**4 595 571**		**-**		**-**		**134 605**		**4 730 176**		**(247 995)**		
Transfers and subsidies - capital (monetary allocations)	1 366 561	1 431 944	-	-	-	-	-	-	596 507	41.7%	596 507	41.7%	241 161	20.2%	147.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**731 113**		**5 326 683**		**(6 834)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**731 113**		**5 326 683**		**(6 834)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 397 322**	**1 452 386**	**4 595 571**		**-**		**-**		**731 113**		**5 326 683**		**(6 834)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	8 159	8 159	372	4.6%	-	-	-	-	6 762	82.9%	7 134	87.4%	1 049	53.2%	544.3%
Surplus/(Deficit) for the year	**1 405 481**	**1 460 546**	**4 595 942**		**-**		**-**		**737 875**		**5 333 817**		**(5 784)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**2 091 286**	**2 115 186**	**84 255**	**4.0%**	**-**	**-**	**-**	**-**	**20 763**	**1.0%**	**105 019**	**5.0%**	**409 154**	**57.5%**	**(94.9%)**
National Government	1 325 029	1 367 640	55 416	4.2%	-	-	-	-	20 763	1.5%	76 180	5.6%	240 678	56.9%	(91.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	43 000	53 500	4 827	11.2%	-	-	-	-	-	-	4 827	9.0%	7 853	49.4%	(100.0%)
Transfers recognised - capital	**1 368 029**	**1 421 140**	**60 243**	**4.4%**	**-**	**-**	**-**	**-**	**20 763**	**1.5%**	**81 006**	**5.7%**	**248 531**	**56.6%**	**(91.6%)**
Borrowing	60 500	60 500	-	-	-	-	-	-	-	-	-	-	17 764	49.8%	(100.0%)
Internally generated funds	662 757	633 547	24 012	3.6%	-	-	-	-	-	-	24 012	3.8%	142 859	60.6%	(100.0%)
Capital Expenditure Functional	**2 150 128**	**2 115 186**	**84 255**	**3.9%**	**-**	**-**	**-**	**-**	**925 070**	**43.7%**	**1 009 325**	**47.7%**	**401 402**	**53.2%**	**130.5%**
Municipal governance and administration	**270 443**	**218 716**	**2 423**	**.9%**	**-**	**-**	**-**	**-**	**91 638**	**41.9%**	**94 060**	**43.0%**	**27 750**	**42.2%**	**230.2%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	270 443	218 716	2 423	.9%	-	-	-	-	91 638	41.9%	94 060	43.0%	27 750	42.2%	230.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**199 467**	**181 579**	**590**	**.3%**	**-**	**-**	**-**	**-**	**81 987**	**45.2%**	**82 577**	**45.5%**	**21 267**	**64.5%**	**285.5%**
Community and Social Services	73 580	42 273	500	.7%	-	-	-	-	7 668	18.1%	8 168	19.3%	3 858	44.9%	98.8%
Sport And Recreation	77 340	89 430	-	-	-	-	-	-	47 072	52.6%	47 072	52.6%	11 124	82.1%	323.2%
Public Safety	46 647	47 976	90	.2%	-	-	-	-	466	1.0%	556	1.2%	6 188	67.7%	(92.5%)
Housing	600	600	-	-	-	-	-	-	26 134	4 355.7%	26 134	4 355.7%	97	8.1%	26 897.9%
Health	1 300	1 300	-	-	-	-	-	-	647	49.8%	647	49.8%	-	5.8%	(100.0%)
Economic and Environmental Services	**549 435**	**488 630**	**38 069**	**6.9%**	**-**	**-**	**-**	**-**	**361 808**	**74.0%**	**399 878**	**81.8%**	**121 864**	**60.0%**	**196.9%**
Planning and Development	58 842	-	-	-	-	-	-	-	276	-	276	-	-	-	(100.0%)
Road Transport	489 593	487 880	38 069	7.8%	-	-	-	-	361 318	74.1%	399 387	81.9%	121 864	66.8%	196.5%
Environmental Protection	1 000	750	-	-	-	-	-	-	215	28.6%	215	28.6%	-	-	(100.0%)
Trading Services	**1 122 783**	**1 222 761**	**43 173**	**3.8%**	**-**	**-**	**-**	**-**	**386 960**	**31.6%**	**430 133**	**35.2%**	**230 521**	**50.2%**	**67.9%**
Energy sources	205 123	272 519	16 959	8.3%	-	-	-	-	186 935	68.6%	203 894	74.8%	46 986	65.0%	297.8%
Water Management	554 787	563 330	18 660	3.4%	-	-	-	-	130 131	23.1%	148 791	26.4%	131 877	55.5%	(1.3%)
Waste Water Management	324 873	314 642	7 555	2.3%	-	-	-	-	53 358	17.0%	60 912	19.4%	49 913	31.7%	6.9%
Waste Management	38 000	72 270	-	-	-	-	-	-	16 536	22.9%	16 536	22.9%	1 744	77.3%	848.2%
Other	**8 000**	**3 500**	**-**	**-**	**-**	**-**	**-**	**-**	**2 677**	**76.5%**	**2 677**	**76.5%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**14 417 914**	**14 420 159**	**321 327**	**2.2%**	**-**	**-**	**-**	**-**	**(737 818)**	**(5.1%)**	**(416 491)**	**(2.9%)**	**(501 234)**	**2.5%**	**47.2%**
Property rates	146 923	148 210	321 178	218.6%	-	-	-	-	(732 610)	(494.3%)	(411 432)	(277.6%)	(496 504)	13.0%	47.6%
Service charges	11 177 045	11 177 045	-	-	-	-	-	-	-	-	-	-	-	1.9%	-
Other revenue	670 041	670 738	-	-	-	-	-	-	(5 208)	(.8%)	(5 208)	(.8%)	(4 731)	(.1%)	10.1%
Transfers and Subsidies - Operational	2 330 627	2 330 882	149	-	-	-	-	-	-	-	149	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	93 279	93 284	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 544 867)**	**(14 544 867)**	**(365 975)**	**2.5%**	**-**	**-**	**-**	**-**	**309 919**	**(2.1%)**	**(56 056)**	**.4%**	**361 014**	**(.9%)**	**(14.2%)**
Suppliers and employees	(14 544 867)	(14 544 867)	(365 975)	2.5%	-	-	-	-	309 919	(2.1%)	(56 056)	.4%	361 014	(.9%)	(14.2%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(126 953)**	**(124 708)**	**(44 648)**	**35.2%**	**-**	**-**	**-**	**-**	**(427 898)**	**343.1%**	**(472 547)**	**378.9%**	**(140 220)**	**21.0%**	**205.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(150 462)**	**12.9%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(150 462)	12.9%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(150 462)**	**12.9%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**271**	**-**	**271**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	271	-	271	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**271**	**-**	**271**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(126 953)**	**(124 708)**	**(44 648)**	**35.2%**	**-**	**-**	**-**	**-**	**(427 627)**	**342.9%**	**(472 276)**	**378.7%**	**(290 683)**	**21.4%**	**47.1%**
Cash/cash equivalents at the year begin:	4 515 032	4 515 032	3 848 318	85.2%	3 851 627	85.3%	3 851 627	85.3%	3 851 627	85.3%	3 848 318	85.2%	5 250 866	-	(26.6%)
Cash/cash equivalents at the year end:	**4 388 079**	**4 390 323**	**3 851 627**	**87.8%**	**3 851 627**	**87.8%**	**3 851 627**	**87.7%**	**3 434 782**	**78.2%**	**3 434 782**	**78.2%**	**4 960 184**	**71.8%**	**(30.8%)**

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	424 348	3.4%	314 761	2.5%	289 644	2.3%	11 494 859	91.8%	12 523 613	49.1%	194 734	1.6%	129 051 997	1 030.5%
Trade and Other Receivables from Exchange Transactions - Electricity	458 576	31.8%	108 866	7.5%	37 282	2.6%	839 546	58.1%	1 444 270	5.7%	4 640	.3%	10 913 793	755.7%
Receivables from Non-exchange Transactions - Property Rates	276 820	10.9%	63 117	2.5%	26 154	1.0%	2 172 455	85.6%	2 538 546	10.0%	44 178	1.7%	2 841 355	111.9%
Receivables from Exchange Transactions - Waste Water Management	115 567	5.8%	64 580	3.2%	56 015	2.8%	1 767 523	88.2%	2 003 685	7.9%	47 008	2.3%	20 579 001	1 027.1%
Receivables from Exchange Transactions - Waste Management	52 750	5.5%	31 282	3.2%	19 530	2.0%	860 125	89.3%	963 687	3.8%	23 677	2.5%	10 946 985	1 135.9%
Receivables from Exchange Transactions - Property Rental Debtors	2 427	3.4%	2 418	3.4%	1 286	1.8%	64 859	91.4%	70 990	.3%	-	-	924 670	1 302.5%
Interest on Arrear Debtor Accounts	161 282	3.0%	173 535	3.2%	144 758	2.7%	4 964 386	91.2%	5 443 961	21.3%	54 169	1.0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 707	3.3%	10 161	2.0%	6 723	1.3%	479 444	93.5%	513 035	2.0%	8 424	1.6%	-	-
Total By Income Source	**1 508 476**	**5.9%**	**768 721**	**3.0%**	**581 393**	**2.3%**	**22 643 196**	**88.8%**	**25 501 786**	**100.0%**	**376 831**	**1.5%**	**175 257 801**	**687.2%**
Debtors Age Analysis By Customer Group														
Organs of State	27 811	9.3%	19 071	6.4%	13 131	4.4%	239 021	79.9%	299 034	1.2%	-	-	-	-
Commercial	619 650	18.7%	170 120	5.1%	58 482	1.8%	2 472 760	74.5%	3 321 012	13.0%	-	-	-	-
Households	861 015	3.9%	579 530	2.6%	509 780	2.3%	19 931 415	91.1%	21 881 740	85.8%	376 831	1.7%	175 257 801	800.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 508 476**	**5.9%**	**768 721**	**3.0%**	**581 393**	**2.3%**	**22 643 196**	**88.8%**	**25 501 786**	**100.0%**	**376 831**	**1.5%**	**175 257 801**	**687.2%**

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	890 763	100.0%	-	-	-	-	-	-	890 763	48.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 294	12.6%	41 276	13.2%	6 709	2.2%	224 395	72.0%	311 673	16.8%
Auditor-General	1 722	100.0%	-	-	-	-	-	-	1 722	.1%
Other	11 615	1.8%	677	.1%	8 504	1.3%	630 611	96.8%	651 407	35.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**943 394**	**50.8%**	**41 953**	**2.3%**	**15 213**	**.8%**	**855 006**	**46.1%**	**1 855 565**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR BEYERS NAUDE (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**619 287**	**590 616**	**212 247**	**34.3%**	**92 952**	**15.0%**	**143 342**	**24.3%**	**76 045**	**12.9%**	**524 586**	**88.8%**	**59 690**	**91.0%**	**27.4%**
Exchange Revenue															
Service charges - Electricity	148 720	148 720	35 733	24.0%	21 275	14.3%	60 548	40.7%	38 195	25.7%	155 752	104.7%	29 690	106.5%	28.6%
Service charges - Water	59 021	59 021	13 419	22.7%	10 685	18.1%	19 298	32.7%	9 889	16.8%	53 291	90.3%	8 634	72.9%	14.5%
Service charges - Waste Water Management	74 283	74 283	28 438	38.3%	6 366	8.6%	9 407	12.7%	6 394	8.6%	50 605	68.1%	6 437	74.6%	(.7%)
Service charges - Waste Management	43 501	43 501	14 073	32.4%	4 078	9.4%	5 970	13.7%	4 122	9.5%	28 243	64.9%	4 148	70.5%	(.6%)
Sale of Goods and Rendering of Services	2 252	2 252	187	8.3%	99	4.4%	188	8.4%	104	4.6%	578	25.7%	124	42.7%	(16.3%)
Agency services	6 109	6 109	594	9.7%	277	4.5%	303	5.0%	491	8.0%	1 665	27.2%	(62)	26.0%	(892.1%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 843	13 843	5 923	42.8%	3 822	27.6%	6 661	48.1%	4 451	32.2%	20 857	150.7%	3 713	138.1%	19.9%
Interest earned from Current and Non Current Assets	1 251	1 251	396	31.7%	248	19.8%	208	16.6%	62	4.9%	914	73.0%	262	89.5%	(76.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 224	2 224	837	37.6%	163	7.3%	206	9.3%	73	3.3%	1 279	57.5%	150	32.9%	(50.9%)
Licences or permits	1 009	1 009	406	40.3%	221	21.9%	326	32.4%	166	16.4%	1 120	111.0%	152	98.4%	9.0%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 844	8 844	268	3.0%	572	6.5%	1 266	14.3%	10 819	122.3%	12 925	146.2%	909	28.7%	1 089.9%
Non-Exchange Revenue															
Property rates	54 142	54 142	56 282	104.0%	(0)	-	(1)	-	(1)	-	56 280	103.9%	176	107.2%	(100.7%)
Surcharges and Taxes	4 346	4 346	248	5.7%	153	3.5%	324	7.5%	204	4.7%	929	21.4%	839	167.2%	(75.7%)
Fines, penalties and forfeits	4 129	4 129	615	14.9%	781	18.9%	1 693	41.0%	577	14.0%	3 666	88.8%	571	95.1%	1.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 830	164 160	53 937	28.0%	43 504	22.6%	35 901	21.9%	(201)	(.1%)	133 141	81.1%	3 340	93.2%	(106.0%)
Interest Receivables	2 784	2 784	892	32.0%	705	25.3%	1 044	37.5%	699	25.1%	3 341	120.0%	607	119.3%	15.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**643 557**	**738 992**	**156 861**	**24.4%**	**117 065**	**18.2%**	**170 995**	**23.1%**	**114 648**	**15.5%**	**559 570**	**75.7%**	**105 460**	**88.2%**	**8.7%**
Employee related costs	215 976	216 136	48 480	22.4%	34 014	15.7%	49 744	23.0%	32 289	14.9%	164 527	76.1%	31 086	95.0%	3.9%
Remuneration of councillors	10 727	10 727	2 464	23.0%	1 643	15.3%	2 385	22.2%	2 234	20.8%	8 726	81.3%	1 641	90.2%	36.2%
Bulk purchases - electricity	143 076	143 076	48 768	34.1%	24 111	16.9%	38 669	27.0%	25 246	17.6%	136 794	95.6%	21 409	95.9%	17.9%
Inventory consumed	5 987	6 022	517	8.6%	479	8.0%	1 008	16.7%	693	11.5%	2 697	44.8%	2 165	125.4%	(68.0%)
Debt impairment	-	4 552	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	68 313	68 417	13 450	19.7%	8 884	13.0%	13 550	19.8%	8 987	13.1%	44 871	65.6%	10 084	92.1%	(10.9%)
Interest,Dividends and Rent on Land	10 572	70 600	13 717	129.8%	11 413	108.0%	15 122	21.4%	11 922	16.9%	52 174	73.9%	9 434	147.3%	26.4%
Contracted services	46 119	68 251	5 876	12.7%	6 785	14.7%	15 584	22.8%	6 902	10.1%	35 147	51.5%	9 074	57.9%	(23.9%)
Transfers and subsidies	150	140	-	-	-	-	120	85.7%	-	-	120	85.7%	-	80.0%	-
Irrecoverable debts written off	-	5 051	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	142 638	146 020	23 589	16.5%	29 736	20.8%	34 813	23.8%	26 375	18.1%	114 513	78.4%	20 567	82.1%	28.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 270)**	**(148 376)**	**55 386**		**(24 113)**		**(27 653)**		**(38 603)**		**(34 984)**		**(45 770)**		
Transfers and subsidies - capital (monetary allocations)	99 214	62 814	5 377	5.4%	13 116	13.2%	19 100	30.4%	13 349	21.3%	50 942	81.1%	(1 511)	59.4%	(983.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**(25 255)**		**15 958**		**(47 281)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**(25 255)**		**15 958**		**(47 281)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**(25 255)**		**15 958**		**(47 281)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**74 944**	**(85 562)**	**60 763**		**(10 997)**		**(8 553)**		**(25 255)**		**15 958**		**(47 281)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**112 867**	**82 203**	**38 597**	**34.2%**	**11 465**	**10.2%**	**16 323**	**19.9%**	**13 820**	**16.8%**	**80 205**	**97.6%**	**1 935**	**43.7%**	**614.1%**
National Government	73 236	66 701	35 596	48.6%	11 465	15.7%	16 323	24.5%	11 375	17.1%	74 758	112.1%	1 003	49.4%	1 033.7%
Provincial Government	39 631	14 731	794	2.0%	-	-	-	-	2 152	14.6%	2 945	20.0%	209	4.4%	928.0%
District Municipality	-	-	446	-	-	-	-	-	-	-	446	-	13	22.9%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**112 867**	**81 432**	**36 835**	**32.6%**	**11 465**	**10.2%**	**16 323**	**20.0%**	**13 526**	**16.6%**	**78 149**	**96.0%**	**1 225**	**43.5%**	**1 004.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	771	1 762	-	-	-	-	-	293	38.0%	2 055	266.4%	710	50.3%	(58.7%)
Capital Expenditure Functional	**112 867**	**83 043**	**37 003**	**32.8%**	**11 465**	**10.2%**	**16 323**	**19.7%**	**13 820**	**16.6%**	**78 611**	**94.7%**	**1 935**	**73.0%**	**614.1%**
Municipal governance and administration	**630**	**911**	**1 003**	**159.1%**	**292**	**46.3%**	**-**	**-**	**263**	**28.9%**	**1 558**	**170.9%**	**29**	**2 020.3%**	**808.6%**
Executive and Council	-	15	-	-	-	-	-	-	14	90.9%	14	90.9%	-	-	(100.0%)
Finance and administration	630	896	1 003	159.1%	292	46.3%	-	-	250	27.8%	1 544	172.2%	29	2 020.3%	761.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**34 985**	**14 215**	**3 535**	**10.1%**	**4 914**	**14.0%**	**9 581**	**67.4%**	**4 201**	**29.6%**	**22 231**	**156.4%**	**13**	**41.1%**	**33 501.2%**
Community and Social Services	-	100	3 297	-	2 033	-	6 274	6 273.6%	2 181	2 180.8%	13 785	13 784.7%	-	-	(100.0%)
Sport And Recreation	10 000	10 000	-	-	2 845	28.4%	3 307	33.1%	1 914	19.1%	8 066	80.7%	-	-	(100.0%)
Public Safety	-	1 230	238	-	-	-	-	-	93	7.5%	331	26.9%	13	41.1%	641.7%
Housing	24 985	2 885	-	-	35	.1%	-	-	14	.5%	49	1.7%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 175**	**35 375**	**7 463**	**19.5%**	**412**	**1.1%**	**2 747**	**7.8%**	**2 480**	**7.0%**	**13 102**	**37.0%**	**232**	**33.5%**	**970.6%**
Planning and Development	27 775	27 775	5 940	21.4%	16	.1%	7	-	-	-	5 963	21.5%	22	35.0%	(100.0%)
Road Transport	10 400	7 600	1 523	14.6%	396	3.8%	2 740	36.1%	2 480	32.6%	7 139	93.9%	209	28.0%	1 084.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**39 076**	**32 541**	**25 002**	**64.0%**	**5 847**	**15.0%**	**3 996**	**12.3%**	**6 875**	**21.1%**	**41 720**	**128.2%**	**1 662**	**47.2%**	**313.6%**
Energy sources	-	-	710	-	-	-	-	-	-	-	710	-	710	71.0%	(100.0%)
Water Management	68	68	17 659	25 968.9%	53	78.1%	-	-	184	270.5%	17 896	26 317.4%	-	63.0%	(100.0%)
Waste Water Management	39 008	32 473	9 206	23.6%	5 794	14.9%	3 996	12.3%	6 691	20.6%	25 687	79.1%	952	34.3%	602.9%
Waste Management	-	-	(2 573)	-	-	-	-	-	-	-	(2 573)	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**711 409**	**641 196**	**158 450**	**22.3%**	**94 316**	**13.3%**	**100 571**	**15.7%**	**45 713**	**7.1%**	**399 051**	**62.2%**	**43 504**	**83.2%**	**5.1%**
Property rates	57 539	59 633	21 532	37.4%	9 069	15.8%	7 400	12.4%	4 337	7.3%	42 338	71.0%	6 149	75.4%	(29.5%)
Service charges	363 076	348 114	10 333	2.8%	5 400	1.5%	1 842	.5%	383	.1%	17 959	5.2%	8 111	17.0%	(95.3%)
Other revenue	30 453	38 179	42 504	139.6%	26 420	86.8%	41 206	107.9%	27 719	72.6%	137 850	361.1%	2 802	86.7%	889.3%
Transfers and Subsidies - Operational	159 876	131 205	55 533	34.7%	42 182	26.4%	34 855	26.6%	198	.2%	132 768	101.2%	26 428	258.8%	(99.3%)
Transfers and Subsidies - Capital	99 214	62 814	27 362	27.6%	11 034	11.1%	14 898	23.7%	12 484	19.9%	65 779	104.7%	-	112.6%	(100.0%)
Interest	1 251	1 251	1 186	94.8%	212	16.9%	369	29.5%	591	47.3%	2 358	188.5%	15	8.8%	3 857.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(567 587)**	**(704 888)**	**(99 169)**	**17.5%**	**(64 297)**	**11.3%**	**(86 560)**	**12.3%**	**(454 519)**	**64.5%**	**(704 544)**	**100.0%**	**(54 492)**	**57.5%**	**734.1%**
Suppliers and employees	(567 587)	(704 888)	(99 169)	17.5%	(64 297)	11.3%	(86 560)	12.3%	(454 519)	64.5%	(704 544)	100.0%	(54 492)	57.5%	734.1%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**143 823**	**(63 692)**	**59 282**	**41.2%**	**30 020**	**20.9%**	**14 012**	**(22.0%)**	**(408 806)**	**641.8%**	**(305 493)**	**479.6%**	**(10 987)**	**607.0%**	**3 620.7%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(112 867)**	**(95 216)**	**5 292**	**(4.7%)**	**2 425**	**(2.1%)**	**2 028**	**(2.1%)**	**1 377**	**(1.4%)**	**11 121**	**(11.7%)**	**1 980**	**(10.2%)**	**(30.5%)**
Capital assets	(112 867)	(95 216)	5 292	(4.7%)	2 425	(2.1%)	2 028	(2.1%)	1 377	(1.4%)	11 121	(11.7%)	1 980	(10.2%)	(30.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(112 867)**	**(95 216)**	**5 292**	**(4.7%)**	**2 425**	**(2.1%)**	**2 028**	**(2.1%)**	**1 377**	**(1.4%)**	**11 121**	**(11.7%)**	**1 980**	**(10.2%)**	**(30.5%)**
Cash Flow from Financing Activities															
Receipts	**(1 188)**	**(1 188)**	**1 927**	**(162.2%)**	**5 000**	**(420.8%)**	**(3 260)**	**274.3%**	**7 730**	**(650.5%)**	**11 396**	**(959.1%)**	**(3 468)**	**-**	**(322.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(1 188)	(1 188)	1 927	(162.2%)	5 000	(420.8%)	(3 260)	274.3%	7 730	(650.5%)	11 396	(959.1%)	(3 468)	-	(322.9%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 188)**	**(1 188)**	**1 927**	**(162.2%)**	**5 000**	**(420.8%)**	**(3 260)**	**274.3%**	**7 730**	**(650.5%)**	**11 396**	**(959.1%)**	**(3 468)**	**-**	**(322.9%)**
Net Increase/(Decrease) in cash held	**29 767**	**(160 097)**	**66 501**	**223.4%**	**37 444**	**125.8%**	**12 779**	**(8.0%)**	**(399 700)**	**249.7%**	**(282 976)**	**176.8%**	**(12 475)**	**(418.7%)**	**3 104.0%**
Cash/cash equivalents at the year begin:	1 079	1 079	1 184	109.7%	67 684	6 272.9%	105 129	9 743.3%	117 908	10 927.6%	1 184	109.7%	179 909	108.3%	(34.5%)
Cash/cash equivalents at the year end:	**30 846**	**(159 018)**	**67 684**	**219.4%**	**105 129**	**340.8%**	**117 908**	**(74.1%)**	**(281 792)**	**177.2%**	**(281 792)**	**177.2%**	**167 434**	**(432.2%)**	**(268.3%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**355 677**	**344 042**	**99 840**	**28.1%**	**74 414**	**20.9%**	**70 955**	**20.6%**	**55 831**	**16.2%**	**301 040**	**87.5%**	**34 376**	**74.8%**	**62.4%**
Exchange Revenue															
Service charges - Electricity	186 599	172 341	35 201	18.9%	33 320	17.9%	35 838	20.8%	32 599	18.9%	136 958	79.5%	27 127	61.7%	20.2%
Service charges - Water	19 030	19 082	5 168	27.2%	4 304	22.6%	5 044	26.4%	4 337	22.7%	18 853	98.8%	3 677	70.9%	17.9%
Service charges - Waste Water Management	9 463	9 463	2 036	21.5%	1 899	20.1%	1 861	19.7%	1 757	18.6%	7 552	79.8%	1 436	68.3%	22.3%
Service charges - Waste Management	15 636	15 636	3 249	20.8%	3 017	19.3%	2 970	19.0%	2 677	17.1%	11 913	76.2%	3 130	71.9%	(14.5%)
Sale of Goods and Rendering of Services	675	675	116	17.1%	195	28.8%	141	20.9%	124	18.4%	576	85.2%	(2 084)	21.5%	(106.0%)
Agency services	955	955	229	23.9%	245	25.7%	192	20.1%	182	19.0%	847	88.7%	171	80.3%	6.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 082	10 082	3 286	32.6%	2 858	28.4%	3 714	36.8%	3 978	39.5%	13 836	137.2%	1 500	73.6%	165.2%
Interest earned from Current and Non Current Assets	3 651	3 651	751	20.6%	814	22.3%	674	18.5%	1 309	35.9%	3 548	97.2%	1 173	123.6%	11.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	144	144	20	14.0%	20	14.0%	20	14.0%	20	13.8%	80	55.7%	20	49.9%	(2.2%)
Rental from Fixed Assets	646	646	153	23.6%	121	18.7%	134	20.7%	119	18.5%	527	81.5%	120	76.2%	(.2%)
Licences or permits	300	300	-	-	22	7.3%	52	17.4%	109	36.4%	183	61.1%	7	-	1 364.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 248	3 248	240	7.4%	102	3.1%	77	2.4%	160	4.9%	578	17.8%	557	24.8%	(71.3%)
Non-Exchange Revenue															
Property rates	21 602	22 981	15 936	73.8%	1 652	7.6%	2 167	9.4%	2 430	10.6%	22 184	96.5%	(7 074)	109.8%	(134.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	354	562	61	17.2%	59	16.7%	32	5.7%	26	4.6%	178	31.7%	78	82.8%	(66.5%)
Licences or permits	576	576	53	9.3%	71	12.3%	65	11.2%	65	11.2%	253	44.0%	55	37.4%	17.4%
Transfer and subsidies - Operational	80 716	81 699	33 342	41.3%	25 714	31.9%	17 975	22.0%	5 941	7.3%	82 972	101.6%	4 482	92.4%	32.5%
Interest Receivables	2 000	2 000	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**417 578**	**400 345**	**52 024**	**12.5%**	**93 864**	**22.5%**	**138 121**	**34.5%**	**104 572**	**26.1%**	**388 580**	**97.1%**	**366 309**	**124.8%**	**(71.5%)**
Employee related costs	111 716	111 045	25 374	22.7%	31 423	28.1%	26 567	23.9%	29 626	26.7%	112 990	101.8%	32 726	94.8%	(9.5%)
Remuneration of councillors	5 444	5 444	1 269	23.3%	1 205	22.1%	1 348	24.8%	1 316	24.2%	5 139	94.4%	1 692	100.5%	(22.2%)
Bulk purchases - electricity	130 827	127 327	16 776	12.8%	37 141	28.4%	57 653	45.3%	29 404	23.1%	140 974	110.7%	222 085	189.4%	(86.8%)
Inventory consumed	12 472	11 773	1 419	11.4%	4 244	34.0%	1 566	13.3%	4 411	37.5%	11 640	98.9%	6 781	106.2%	(35.0%)
Debt impairment	24 303	24 303	-	-	-	-	-	-	-	-	-	-	22 705	79.6%	(100.0%)
Depreciation, Amortisation and Impairment	61 602	49 659	-	-	-	-	32 468	65.4%	17 206	34.6%	49 673	100.0%	43 453	73.6%	(60.4%)
Interest,Dividends and Rent on Land	16 157	16 166	2 388	14.8%	7 517	46.5%	11 692	72.3%	203	1.3%	21 799	134.8%	29 555	811.5%	(99.3%)
Contracted services	13 996	24 059	2 728	19.5%	5 486	39.2%	3 376	14.0%	4 452	18.5%	16 042	66.7%	11 915	135.6%	(62.6%)
Transfers and subsidies	1 186	1 186	6	.5%	-	-	-	-	-	-	6	.5%	1 156	101.8%	(100.0%)
Irrecoverable debts written off	13 858	13 858	-	-	-	-	-	-	15 543	112.2%	15 543	112.2%	-	-	(100.0%)
Operational Cost and Other Cost	26 017	15 524	2 064	7.9%	6 847	26.3%	3 451	22.2%	2 412	15.5%	14 774	95.2%	(5 760)	37.5%	(141.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(61 901)**	**(56 303)**	**47 816**		**(19 450)**		**(67 165)**		**(48 741)**		**(87 540)**		**(331 933)**		
Transfers and subsidies - capital (monetary allocations)	64 731	78 713	6 023	9.3%	22 809	35.2%	23 561	29.9%	15 821	20.1%	68 214	86.7%	70 850	82.6%	(77.7%)
Transfers and subsidies - capital (in-kind)	-	36 264	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**(32 919)**		**(19 326)**		**(261 082)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**(32 919)**		**(19 326)**		**(261 082)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**(32 919)**		**(19 326)**		**(261 082)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 830**	**58 673**	**53 839**		**3 358**		**(43 604)**		**(32 919)**		**(19 326)**		**(261 082)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**58 792**	**72 857**	**11 620**	**19.8%**	**14 406**	**24.5%**	**18 365**	**25.2%**	**19 964**	**27.4%**	**64 356**	**88.3%**	**26 055**	**66.6%**	**(23.4%)**
National Government	56 288	66 481	11 510	20.4%	14 364	25.5%	16 510	24.8%	19 523	29.4%	61 907	93.1%	24 455	67.0%	(20.2%)
Provincial Government	-	1 791	85	-	-	-	-	-	285	15.9%	370	20.7%	64	58.1%	345.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	253	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 288**	**68 272**	**11 595**	**20.6%**	**14 364**	**25.5%**	**16 510**	**24.2%**	**19 808**	**29.0%**	**62 277**	**91.2%**	**24 772**	**67.3%**	**(20.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 504	4 585	25	1.0%	42	1.7%	1 855	40.5%	157	3.4%	2 079	45.3%	1 283	49.6%	(87.8%)
Capital Expenditure Functional	**58 792**	**109 295**	**11 620**	**19.8%**	**14 406**	**24.5%**	**18 365**	**16.8%**	**19 972**	**18.3%**	**64 364**	**58.9%**	**26 055**	**66.6%**	**(23.3%)**
Municipal governance and administration	**952**	**1 515**	**25**	**2.6%**	**12**	**1.3%**	**334**	**22.1%**	**131**	**8.6%**	**502**	**33.2%**	**(33)**	**(2.5%)**	**(492.7%)**
Executive and Council	17	17	-	-	-	-	-	-	-	-	-	-	17	121.4%	(100.0%)
Finance and administration	934	1 497	25	2.7%	12	1.3%	334	22.3%	131	8.7%	502	33.5%	(50)	(4.0%)	(360.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 581**	**41 660**	**404**	**11.3%**	**761**	**21.3%**	**1 040**	**2.5%**	**1 237**	**3.0%**	**3 442**	**8.3%**	**2 630**	**87.0%**	**(53.0%)**
Community and Social Services	40	38 269	85	211.9%	-	-	-	-	300	.8%	385	1.0%	(80)	686.5%	(473.1%)
Sport And Recreation	3 391	3 391	319	9.4%	731	21.6%	1 052	31.0%	951	28.0%	3 053	90.0%	2 700	80.0%	(64.8%)
Public Safety	149	-	-	-	30	20.3%	(11)	-	(14)	-	5	-	10	72.7%	(241.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 835**	**6 410**	**3 277**	**67.8%**	**1 603**	**33.2%**	**738**	**11.5%**	**978**	**15.3%**	**6 596**	**102.9%**	**3 248**	**102.0%**	**(69.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 835	6 410	3 277	67.8%	1 603	33.2%	738	11.5%	978	15.3%	6 596	102.9%	3 248	102.0%	(69.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**49 424**	**59 711**	**7 914**	**16.0%**	**12 030**	**24.3%**	**16 252**	**27.2%**	**17 627**	**29.5%**	**53 823**	**90.1%**	**20 211**	**62.0%**	**(12.8%)**
Energy sources	20 987	30 919	5 174	24.7%	2 844	13.5%	8 103	26.2%	7 740	25.0%	23 860	77.2%	14 358	62.5%	(46.1%)
Water Management	22 743	22 743	2 179	9.6%	7 320	32.2%	5 519	24.3%	7 949	34.9%	22 966	101.0%	4 267	63.4%	86.3%
Waste Water Management	5 557	5 557	562	10.1%	1 867	33.6%	2 630	47.3%	1 939	34.9%	6 997	125.9%	1 506	55.2%	28.7%
Waste Management	137	491	-	-	-	-	-	-	-	-	-	-	80	51.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**442 265**	**438 915**	**93 883**	**21.2%**	**60 308**	**13.6%**	**71 626**	**16.3%**	**41 576**	**9.5%**	**267 392**	**60.9%**	**45 000**	**63.0%**	**(7.6%)**
Property rates	20 521	11 075	2 040	9.9%	1 983	9.7%	1 462	13.2%	1 479	13.4%	6 963	62.9%	1 075	30.5%	37.5%
Service charges	230 484	234 573	35 344	15.3%	38 820	16.8%	38 666	16.5%	34 696	14.8%	147 525	62.9%	41 447	65.8%	(16.3%)
Other revenue	42 161	44 037	7 358	17.5%	4 928	11.7%	20 484	46.5%	5 400	12.3%	38 169	86.7%	2 478	38.4%	117.9%
Transfers and Subsidies - Operational	80 716	80 849	30 940	38.3%	715	.9%	399	.5%	-	-	32 054	39.6%	-	74.5%	-
Transfers and Subsidies - Capital	64 731	64 731	18 202	28.1%	13 862	21.4%	10 616	16.4%	-	-	42 680	65.9%	-	70.0%	-
Interest	3 651	3 651	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(378 030)**	**(367 947)**	**(9 272)**	**2.5%**	**(53 362)**	**14.1%**	**(50 343)**	**13.7%**	**(15 633)**	**4.2%**	**(128 610)**	**35.0%**	**(7 478)**	**7.5%**	**109.0%**
Suppliers and employees	(362 087)	(351 995)	(9 272)	2.6%	(53 362)	14.7%	(50 343)	14.3%	(15 633)	4.4%	(128 610)	36.5%	(7 478)	7.5%	109.0%

Finance charges	(14 757)	(14 766)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 186)	(1 186)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**64 235**	**70 968**	**84 611**	**131.7%**	**6 945**	**10.8%**	**21 283**	**30.0%**	**25 943**	**36.6%**	**138 782**	**195.6%**	**37 521**	**204.9%**	**(30.9%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(67 611)**	**(83 985)**	**(16 581)**	**24.5%**	**(18 141)**	**26.8%**	**(16 502)**	**19.6%**	**(10 027)**	**11.9%**	**(61 250)**	**72.9%**	**(27 253)**	**43.7%**	**(63.2%)**
Capital assets	(67 611)	(83 985)	(16 581)	24.5%	(18 141)	26.8%	(16 502)	19.6%	(10 027)	11.9%	(61 250)	72.9%	(27 253)	43.7%	(63.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(67 611)**	**(83 985)**	**(16 581)**	**24.5%**	**(18 141)**	**26.8%**	**(16 502)**	**19.6%**	**(10 027)**	**11.9%**	**(61 250)**	**72.9%**	**(27 253)**	**43.7%**	**(63.2%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(3 376)**	**(13 017)**	**68 030**	**(2 015.1%)**	**(11 195)**	**331.6%**	**4 781**	**(36.7%)**	**15 916**	**(122.3%)**	**77 532**	**(595.6%)**	**10 268**	**765.5%**	**55.0%**
Cash/cash equivalents at the year begin:	16 624	39 019	39 009	234.7%	107 048	643.9%	95 853	245.7%	100 634	257.9%	39 009	100.0%	229 234	-	(56.1%)
Cash/cash equivalents at the year end:	**13 248**	**26 001**	**107 048**	**808.0%**	**95 853**	**723.5%**	**100 634**	**387.0%**	**116 550**	**448.3%**	**116 550**	**448.3%**	**239 502**	**560.9%**	**(51.3%)**

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	3 605	7.5%	1 022	2.1%	856	1.8%	42 378	88.5%	47 860	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 461	22.6%	3 336	5.6%	2 302	3.9%	40 505	68.0%	59 604	24.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 236	3.0%	373	.9%	369	.9%	39 758	95.3%	41 735	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 517	6.9%	432	2.0%	410	1.9%	19 742	89.3%	22 101	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 447	7.2%	720	2.1%	690	2.0%	30 141	88.7%	33 999	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	5.0%	2	1.1%	2	1.0%	173	92.9%	186	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	379	.9%	107	.3%	123	.3%	39 400	98.5%	40 008	16.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 398)	209.2%	38	(.6%)	39	(.6%)	6 916	(108.0%)	(6 405)	(2.7%)	-	-	-	-
Total By Income Source	**9 256**	**3.9%**	**6 030**	**2.5%**	**4 791**	**2.0%**	**219 012**	**91.6%**	**239 088**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 194	4.7%	371	1.5%	356	1.4%	23 402	92.4%	25 323	10.6%	-	-	-	-
Commercial	2 901	20.4%	472	3.3%	446	3.1%	10 375	73.1%	14 194	5.9%	-	-	-	-
Households	11 219	6.7%	3 470	2.1%	3 031	1.8%	149 188	89.4%	166 907	69.8%	-	-	-	-
Other	(6 059)	(18.5%)	1 717	5.3%	958	2.9%	36 048	110.4%	32 663	13.7%	-	-	-	-
Total By Customer Group	**9 256**	**3.9%**	**6 030**	**2.5%**	**4 791**	**2.0%**	**219 012**	**91.6%**	**239 088**	**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	-	-	-	-	-	-	7 652	100.0%	7 652	91.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	385	50.9%	368	48.6%	4	.6%	-	-	757	9.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**385**	**4.6%**	**368**	**4.4%**	**4**	**.1%**	**7 652**	**91.0%**	**8 409**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

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	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**916 679**	**877 948**	**282 621**	**30.8%**	**217 322**	**23.7%**	**195 641**	**22.3%**	**153 529**	**17.5%**	**849 113**	**96.7%**	**133 452**	**90.1%**	**15.0%**
Exchange Revenue															
Service charges - Electricity	241 613	236 760	69 834	28.9%	49 993	20.7%	46 250	19.5%	48 553	20.5%	214 630	90.7%	48 117	85.7%	.9%
Service charges - Water	177 438	167 560	46 796	26.4%	40 500	22.8%	36 968	22.1%	34 809	20.8%	159 073	94.9%	48 414	89.7%	(28.1%)
Service charges - Waste Water Management	56 972	58 282	19 454	34.1%	9 897	17.4%	9 963	17.1%	9 902	17.0%	49 217	84.4%	7 978	86.8%	24.1%
Service charges - Waste Management	27 953	29 776	7 563	27.1%	7 348	26.3%	7 362	24.7%	7 341	24.7%	29 614	99.5%	6 293	89.0%	16.7%
Sale of Goods and Rendering of Services	-	-	555	-	557	-	518	-	606	-	2 235	-	600	(2 852.9%)	1.0%
Agency services	1 556	1 556	459	29.5%	419	26.9%	(1)	-	1 187	76.3%	2 064	132.7%	-	58.3%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 153	68 153	18 904	27.7%	18 797	27.6%	19 737	29.0%	19 427	28.5%	76 866	112.8%	18 943	90.2%	2.6%
Interest earned from Current and Non Current Assets	5 281	5 281	872	16.5%	2 009	38.0%	1 153	21.8%	1 051	19.9%	5 085	96.3%	1 367	77.4%	(23.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	208	208	38	18.2%	21	9.9%	33	16.0%	43	20.5%	135	64.6%	36	71.8%	18.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 650	4 760	333	7.2%	326	7.0%	225	4.7%	270	5.7%	1 153	24.2%	214	-	25.9%
Non-Exchange Revenue															
Property rates	143 607	143 607	46 549	32.4%	21 104	14.7%	21 161	14.7%	20 999	14.6%	109 812	76.5%	22 330	80.8%	(6.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	94	94	278	296.0%	338	360.1%	238	253.0%	269	286.4%	1 122	1 195.4%	2 085	131.5%	(87.1%)
Licences or permits	266	266	14	5.3%	20	7.5%	19	7.2%	38	14.3%	91	34.2%	14	-	178.4%
Transfer and subsidies - Operational	174 975	147 733	64 569	36.9%	62 612	35.8%	48 504	32.8%	5 367	3.6%	181 053	122.6%	(26 071)	96.2%	(120.6%)
Interest Receivables	13 913	13 913	3 608	25.9%	3 381	24.3%	3 510	25.2%	3 667	26.4%	14 166	101.8%	3 132	-	17.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	2 796	-	-	-	-	-	-	-	2 796	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**823 690**	**780 129**	**118 200**	**14.4%**	**132 860**	**16.1%**	**116 621**	**14.9%**	**211 566**	**27.1%**	**579 247**	**74.3%**	**143 167**	**55.4%**	**47.8%**
Employee related costs	249 924	237 668	56 223	22.5%	62 531	25.0%	50 979	21.4%	59 882	25.2%	229 615	96.6%	51 126	78.4%	17.1%
Remuneration of councillors	14 920	14 920	3 143	21.1%	3 502	23.5%	3 229	21.6%	4 163	27.9%	14 037	94.1%	3 174	84.5%	31.2%
Bulk purchases - electricity	204 160	185 000	43 600	21.4%	29 782	14.6%	49 522	26.8%	59 613	32.2%	182 516	98.7%	63 879	92.4%	(6.7%)
Inventory consumed	22 634	21 336	455	2.0%	281	1.2%	1 549	7.3%	4 983	23.4%	7 268	34.1%	792	9.9%	529.4%
Debt impairment	-	27 999	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	44 598	46 647	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	3 158	7 759	787	24.9%	1 515	48.0%	435	5.6%	2 965	38.2%	5 702	73.5%	5 230	234.1%	(43.3%)
Contracted services	86 849	62 588	7 815	9.0%	14 159	16.3%	3 603	5.8%	13 723	21.9%	39 300	62.8%	9 789	39.3%	40.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Irrecoverable debts written off	145 217	117 218	207	.1%	-	-	346	.3%	57 183	48.8%	57 736	49.3%	-	-	(100.0%)
Operational Cost and Other Cost	52 230	58 995	4 663	8.9%	21 090	40.4%	6 958	11.8%	9 054	15.3%	41 765	70.8%	9 177	40.7%	(1.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1 306	-	-	-	-	-	-	-	1 306	-	-	-	-
Surplus/(Deficit)	**92 989**	**97 819**	**164 421**		**84 462**		**79 020**		**(58 037)**		**269 865**		**(9 716)**		
Transfers and subsidies - capital (monetary allocations)	91 748	123 251	6 443	7.0%	11 007	12.0%	25 120	20.4%	27 828	22.6%	70 398	57.1%	8 311	35.3%	234.8%
Transfers and subsidies - capital (in-kind)	-	1 322	-	-	-	-	1 322	100.0%	-	-	1 322	100.0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**(30 210)**		**341 585**		**(1 405)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**(30 210)**		**341 585**		**(1 405)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**(30 210)**		**341 585**		**(1 405)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**184 737**	**222 392**	**170 864**		**95 469**		**105 462**		**(30 210)**		**341 585**		**(1 405)**		
				-		-		-		-		-		0	0

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	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**114 400**	**140 768**	**12 940**	**11.3%**	**11 879**	**10.4%**	**31 538**	**22.4%**	**63 274**	**44.9%**	**119 631**	**85.0%**	**7 278**	**76.1%**	**769.4%**
National Government	91 752	77 172	8 482	9.2%	11 469	12.5%	20 006	25.9%	35 319	45.8%	75 276	97.5%	7 277	76.1%	385.4%
Provincial Government	-	44 626	-	-	-	-	11 026	24.7%	24 575	55.1%	35 601	79.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	89	-	89	-	-	-	(100.0%)
Transfers recognised - capital	**91 752**	**121 797**	**8 482**	**9.2%**	**11 469**	**12.5%**	**31 033**	**25.5%**	**59 984**	**49.2%**	**110 967**	**91.1%**	**7 277**	**76.1%**	**724.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 648	18 971	4 459	19.7%	410	1.8%	505	2.7%	3 290	17.3%	8 665	45.7%	1	-	225 427.2%
Capital Expenditure Functional	**114 400**	**140 768**	**14 102**	**12.3%**	**14 937**	**13.1%**	**34 933**	**24.8%**	**70 298**	**49.9%**	**134 272**	**95.4%**	**7 286**	**52.6%**	**864.9%**
Municipal governance and administration	**6 348**	**5 582**	**1 055**	**16.6%**	**1 657**	**26.1%**	**744**	**13.3%**	**371**	**6.6%**	**3 827**	**68.6%**	**2**	**25.8%**	**17 181.0%**
Executive and Council	1 376	1 480	594	43.2%	10	.7%	9	.6%	15	1.0%	629	42.5%	-	73.8%	(100.0%)
Finance and administration	4 972	4 102	461	9.3%	1 648	33.1%	735	17.9%	356	8.7%	3 199	78.0%	2	15.6%	16 468.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 467**	**6 928**	**1 315**	**20.3%**	**830**	**12.8%**	**220**	**3.2%**	**6 168**	**89.0%**	**8 533**	**123.2%**	**515**	**28.2%**	**1 096.6%**
Community and Social Services	-	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 167	5 248	703	13.6%	830	16.1%	220	4.2%	5 580	106.3%	7 333	139.7%	515	34.8%	982.5%
Public Safety	1 300	1 550	612	47.1%	-	-	-	-	588	37.9%	1 200	77.5%	-	3.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**61 467**	**85 313**	**880**	**1.4%**	**1 087**	**1.8%**	**31 901**	**37.4%**	**34 929**	**40.9%**	**68 797**	**80.6%**	**1 048**	**49.0%**	**3 233.8%**
Planning and Development	1 100	1 120	502	45.6%	-	-	-	-	-	-	502	44.8%	-	6.0%	-
Road Transport	60 367	84 193	378	.6%	1 087	1.8%	31 901	37.9%	34 929	41.5%	68 296	81.1%	1 048	50.9%	3 233.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**40 118**	**42 945**	**10 852**	**27.1%**	**11 363**	**28.3%**	**2 069**	**4.8%**	**28 830**	**67.1%**	**53 114**	**123.7%**	**5 721**	**66.3%**	**404.0%**
Energy sources	10 700	8 300	95	.9%	0	-	-	-	2 222	26.8%	2 317	27.9%	-	16.8%	(100.0%)
Water Management	25 018	25 370	8 127	32.5%	10 448	41.8%	(817)	(3.2%)	20 443	80.6%	38 200	150.6%	5 339	138.5%	282.9%
Waste Water Management	2 200	5 550	1 315	59.8%	-	-	1 137	20.5%	404	7.3%	2 857	51.5%	381	24.8%	6.1%
Waste Management	2 200	3 725	1 315	59.8%	915	41.6%	1 749	47.0%	5 760	154.6%	9 740	261.5%	0	77.1%	1 952 590.2%
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	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**816 961**	**706 113**	**100 485**	**12.3%**	**129 748**	**15.9%**	**105 158**	**14.9%**	**105 535**	**14.9%**	**440 925**	**62.4%**	**58 029**	**(9 237.1%)**	**81.9%**
Property rates	115 211	91 908	14 813	12.9%	30 744	26.7%	14 846	16.2%	18 041	19.6%	78 444	85.4%	43 179	-	(58.2%)
Service charges	395 364	265 894	13 817	3.5%	17 349	4.4%	45 328	17.0%	74 954	28.2%	151 449	57.0%	12 256	-	511.6%
Other revenue	4 479	25 306	6 096	136.1%	15 629	348.9%	(9 353)	(37.0%)	4 673	18.5%	17 044	67.4%	2 102	-	122.3%
Transfers and Subsidies - Operational	176 430	147 733	65 759	37.3%	66 026	37.4%	54 336	36.8%	7 867	5.3%	193 988	131.3%	493	(5 074.7%)	1 496.9%
Transfers and Subsidies - Capital	87 369	123 251	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	38 108	52 021	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(698 896)**	**(537 646)**	**(129 108)**	**18.5%**	**(118 543)**	**17.0%**	**(97 414)**	**18.1%**	**(75 016)**	**14.0%**	**(420 081)**	**78.1%**	**(67 539)**	**(974.7%)**	**11.1%**
Suppliers and employees	(693 896)	(529 887)	(129 108)	18.6%	(118 543)	17.1%	(97 414)	18.4%	(75 016)	14.2%	(420 081)	79.3%	(67 539)	(973.4%)	11.1%

Finance charges	(5 000)	(7 759)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**118 065**	**168 467**	**(28 624)**	**(24.2%)**	**11 205**	**9.5%**	**7 743**	**4.6%**	**30 519**	**18.1%**	**20 844**	**12.4%**	**(9 509)**	**129.3%**	**(420.9%)**
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	**(106 484)**	**(126 692)**	**(12 144)**	**11.4%**	**(14 173)**	**13.3%**	**(20 212)**	**16.0%**	**(17 728)**	**14.0%**	**(64 256)**	**50.7%**	**(7 932)**	**1 809.8%**	**123.5%**
Capital assets	(106 484)	(126 692)	(12 144)	11.4%	(14 173)	13.3%	(20 212)	16.0%	(17 728)	14.0%	(64 256)	50.7%	(7 932)	1 809.8%	123.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(106 484)**	**(126 692)**	**(12 144)**	**11.4%**	**(14 173)**	**13.3%**	**(20 212)**	**16.0%**	**(17 728)**	**14.0%**	**(64 256)**	**50.7%**	**(7 932)**	**1 771.5%**	**123.5%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	**(2 316)**	-	-	**(788)**	-	-	-	**(1 674)**	**72.3%**	**(2 463)**	**106.3%**	**(390)**	-	**329.3%**
Repayment of borrowing	-	(2 316)	-	-	(788)	-	-	-	(1 674)	72.3%	(2 463)	106.3%	(390)	-	329.3%
Net Cash from/(used) Financing Activities	-	**(2 316)**	-	-	**(788)**	-	-	-	**(1 674)**	**72.3%**	**(2 463)**	**106.3%**	**(390)**	-	**329.3%**
Net Increase/(Decrease) in cash held	**11 581**	**39 459**	**(40 767)**	**(352.0%)**	**(3 756)**	**(32.4%)**	**(12 469)**	**(31.6%)**	**11 117**	**28.2%**	**(45 876)**	**(116.3%)**	**(17 831)**	**(21.8%)**	**(162.3%)**
Cash/cash equivalents at the year begin:	25 456	65 338	65 675	258.0%	24 561	96.5%	20 805	31.8%	8 336	12.8%	65 675	100.5%	37 954	98.8%	(78.0%)
Cash/cash equivalents at the year end:	**37 037**	**104 797**	**24 561**	**66.3%**	**20 805**	**56.2%**	**8 336**	**8.0%**	**19 453**	**18.6%**	**19 453**	**18.6%**	**20 123**	**40.3%**	**(3.3%)**

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	14 766	2.2%	12 434	1.9%	11 978	1.8%	631 510	94.2%	670 688	42.8%	(14 347)	(2.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 394	14.4%	4 600	4.9%	3 535	3.8%	71 601	76.9%	93 132	5.9%	16 292	17.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 844	4.4%	4 690	3.0%	4 224	2.7%	140 805	89.9%	156 562	10.0%	(4 179)	(2.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 727	2.7%	2 784	2.0%	2 957	2.1%	129 178	93.2%	138 646	8.8%	1 296	.9%	-	-
Receivables from Exchange Transactions - Waste Management	2 733	2.5%	2 275	2.1%	2 162	2.0%	101 305	93.4%	108 475	6.9%	(695)	(.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 450	2.1%	8 384	2.1%	8 104	2.0%	372 893	93.7%	397 832	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	.6%	10	.3%	6	.2%	2 897	98.9%	2 930	.2%	(9 685)	(330.6%)	-	-
Total By Income Source	**49 931**	**3.2%**	**35 176**	**2.2%**	**32 967**	**2.1%**	**1 450 190**	**92.5%**	**1 568 265**	**100.0%**	**(11 318)**	**(.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 430	6.9%	3 761	4.8%	4 118	5.3%	65 100	83.0%	78 409	5.0%	6 464	8.2%	-	-
Commercial	13 037	8.6%	4 299	2.8%	3 514	2.3%	130 866	86.3%	151 716	9.7%	15 621	10.3%	-	-
Households	31 464	2.4%	27 117	2.0%	25 335	1.9%	1 254 224	93.7%	1 338 140	85.3%	(33 403)	(2.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**49 931**	**3.2%**	**35 176**	**2.2%**	**32 967**	**2.1%**	**1 450 190**	**92.5%**	**1 568 265**	**100.0%**	**(11 318)**	**(.7%)**	**-**	**-**

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	22 136	24.4%	46 419	51.1%	-	-	22 276	24.5%	90 831	49.2%
Bulk Water	-	-	-	-	-	-	858	100.0%	858	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 567	11.4%	250	.3%	57	.1%	82 134	88.3%	93 009	50.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**32 703**	**17.7%**	**46 669**	**25.3%**	**57**	**-**	**105 268**	**57.0%**	**184 697**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**720 093**	**731 866**	**195 760**	**27.2%**	**173 053**	**24.0%**	**157 158**	**21.5%**	**130 909**	**17.9%**	**656 880**	**89.8%**	**142 217**	**91.6%**	**(8.0%)**
Exchange Revenue															
Service charges - Electricity	125 640	125 640	35 373	28.2%	29 986	23.9%	31 502	25.1%	38 185	30.4%	135 046	107.5%	27 601	99.8%	38.3%
Service charges - Water	71 898	71 898	17 435	24.2%	14 616	20.3%	16 296	22.7%	16 807	23.4%	65 153	90.6%	16 938	103.2%	(.8%)
Service charges - Waste Water Management	24 874	35 749	9 064	36.4%	8 811	35.4%	8 692	24.3%	9 194	25.7%	35 760	100.0%	7 283	122.5%	26.2%
Service charges - Waste Management	30 454	30 454	7 920	26.0%	7 344	24.1%	7 358	24.2%	7 618	25.0%	30 240	99.3%	6 930	100.3%	9.9%
Sale of Goods and Rendering of Services	4 128	4 128	1 174	28.4%	1 616	39.2%	668	16.2%	1 404	34.0%	4 863	117.8%	1 256	105.8%	11.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 219	18 219	2 818	15.5%	3 015	16.5%	3 263	17.9%	3 429	18.8%	12 525	68.7%	3 838	154.6%	(10.7%)
Interest earned from Current and Non Current Assets	14 215	14 215	1 622	11.4%	1 252	8.8%	1 059	7.4%	1 124	7.9%	5 057	35.6%	2 280	98.8%	(50.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 317	1 317	317	24.1%	653	49.6%	226	17.2%	380	28.9%	1 576	119.7%	251	88.5%	51.6%
Licences or permits	5 076	5 076	1 361	26.8%	1 525	30.0%	635	12.5%	1 289	25.4%	4 810	94.8%	2 630	126.2%	(51.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 719	2 719	341	12.5%	411	15.1%	976	35.9%	606	22.3%	2 334	85.8%	380	121.3%	59.5%
Non-Exchange Revenue															
Property rates	183 503	183 503	49 917	27.2%	43 434	23.7%	44 124	24.0%	42 559	23.2%	180 035	98.1%	41 285	95.6%	3.1%
Surcharges and Taxes	7 327	7 327	1 891	25.8%	1 731	23.6%	1 748	23.9%	1 810	24.7%	7 181	98.0%	1 492	90.8%	21.4%
Fines, penalties and forfeits	550	550	125	22.7%	126	22.9%	75	13.6%	33	6.0%	358	65.1%	142	116.1%	(76.9%)
Licences or permits	1 968	1 968	386	19.6%	1 264	64.2%	495	25.2%	127	6.5%	2 273	115.5%	24	58.5%	418.7%
Transfer and subsidies - Operational	225 558	226 456	64 066	28.4%	55 674	24.7%	38 582	17.0%	4 585	2.0%	162 908	71.9%	27 548	76.0%	(83.4%)
Interest Receivables	2 647	2 647	1 538	58.1%	1 585	59.9%	1 294	48.9%	1 627	61.5%	6 044	228.3%	1 517	89.6%	7.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	406	-	-	-	52	-	131	-	588	-	821	-	(84.1%)
Other Gains	-	-	5	-	9	-	112	-	2	-	129	-	3	-	(32.9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**794 742**	**805 252**	**147 859**	**18.6%**	**172 193**	**21.7%**	**166 412**	**20.7%**	**158 252**	**19.7%**	**644 716**	**80.1%**	**161 284**	**83.8%**	**(1.9%)**
Employee related costs	213 426	215 979	51 817	24.3%	60 783	28.5%	51 452	23.8%	51 849	24.0%	215 901	100.0%	49 650	99.5%	4.4%
Remuneration of councillors	8 469	8 469	2 116	25.0%	2 116	25.0%	2 421	28.6%	2 231	26.3%	8 883	104.9%	2 116	99.9%	5.5%
Bulk purchases - electricity	92 354	92 354	18 824	20.4%	25 939	28.1%	25 020	27.1%	26 368	28.6%	96 151	104.1%	10 707	86.5%	146.3%
Inventory consumed	54 452	49 502	11 219	20.6%	13 941	25.6%	6 002	12.1%	8 006	16.2%	39 168	79.1%	12 540	95.6%	(36.2%)
Debt impairment	50 948	50 948	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	51 635	51 635	11 299	21.9%	12 230	23.7%	11 084	21.5%	11 241	21.8%	45 854	88.8%	10 667	82.9%	5.4%
Interest,Dividends and Rent on Land	8 679	8 679	-	-	-	-	-	-	-	-	-	-	-	.9%	-
Contracted services	181 915	189 656	25 557	14.0%	37 005	20.3%	31 534	16.6%	28 449	15.0%	122 545	64.6%	46 484	68.5%	(38.8%)
Transfers and subsidies	5 738	5 562	984	17.1%	2 165	37.7%	1 496	26.9%	682	12.3%	5 327	95.8%	1 367	90.1%	(50.2%)
Irrecoverable debts written off	41 774	41 774	8 522	20.4%	(44)	(.1%)	21 079	50.5%	15 216	36.4%	44 773	107.2%	(2 106)	24.2%	(822.6%)
Operational Cost and Other Cost	85 354	90 694	16 709	19.6%	17 800	20.9%	15 704	17.3%	14 207	15.7%	64 419	71.0%	27 175	106.6%	(47.7%)
Disposal of Fixed and Intangible Assets	-	-	810	-	258	-	416	-	0	-	1 484	-	2 680	-	(100.0%)
Other Losses	-	-	2	-	-	-	204	-	3	-	210	-	2	-	40.6%
Surplus/(Deficit)	**(74 649)**	**(73 386)**	**47 901**		**860**		**(9 254)**		**(27 343)**		**12 164**		**(19 067)**		
Transfers and subsidies - capital (monetary allocations)	169 700	246 801	55 645	32.8%	70 077	41.3%	29 985	12.1%	31 090	12.6%	186 797	75.7%	43 561	81.1%	(28.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	723	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**3 747**		**198 961**		**25 217**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**3 747**		**198 961**		**25 217**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**3 747**		**198 961**		**25 217**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**95 051**	**173 416**	**103 546**		**70 936**		**20 732**		**3 747**		**198 961**		**25 217**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**158 518**	**232 934**	**49 280**	**31.1%**	**62 157**	**39.2%**	**32 963**	**14.2%**	**37 714**	**16.2%**	**182 114**	**78.2%**	**43 563**	**77.2%**	**(13.4%)**
National Government	86 770	142 413	37 721	43.5%	41 869	48.3%	16 634	11.7%	25 112	17.6%	121 337	85.2%	24 003	114.8%	4.6%
Provincial Government	58 586	77 358	10 557	18.0%	18 970	32.4%	9 994	12.9%	2 488	3.2%	42 009	54.3%	15 641	57.5%	(84.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	55	122.2%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	1 489	1 489	776	52.1%	931	62.5%	(412)	(27.7%)	95	6.4%	1 389	93.3%	7	99.1%	1 184.6%
Transfers recognised - capital	**146 845**	**221 260**	**49 054**	**33.4%**	**61 770**	**42.1%**	**26 216**	**11.8%**	**27 695**	**12.5%**	**164 735**	**74.5%**	**39 706**	**77.4%**	**(30.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 673	11 673	225	1.9%	387	3.3%	6 747	57.8%	10 020	85.8%	17 379	148.9%	3 857	74.8%	159.8%
Capital Expenditure Functional	**158 518**	**232 934**	**49 280**	**31.1%**	**62 157**	**39.2%**	**32 963**	**14.2%**	**37 714**	**16.2%**	**182 114**	**78.2%**	**44 287**	**77.6%**	**(14.8%)**
Municipal governance and administration	**2 464**	**1 447**	**173**	**7.0%**	**313**	**12.7%**	**247**	**17.1%**	**671**	**46.4%**	**1 404**	**97.0%**	**785**	**51.3%**	**(14.5%)**
Executive and Council	1 291	581	16	1.3%	141	10.9%	-	-	544	93.6%	701	120.7%	54	110.3%	915.1%
Finance and administration	1 133	826	118	10.4%	170	15.0%	242	29.3%	127	15.4%	657	79.5%	732	44.0%	(82.6%)
Internal audit	40	40	39	97.1%	3	6.3%	5	11.7%	-	-	46	115.0%	-	-	-
Community and Public Safety	**3 407**	**1 419**	**1**	**-**	**76**	**2.2%**	**97**	**6.8%**	**1 998**	**140.8%**	**2 172**	**153.0%**	**68**	**49.2%**	**2 856.4%**
Community and Social Services	-	164	-	-	-	-	53	32.3%	797	486.2%	850	518.5%	13	8.0%	6 241.0%
Sport And Recreation	2 307	1 151	1	.1%	-	-	12	1.0%	1 201	104.3%	1 214	105.4%	-	99.0%	(100.0%)
Public Safety	580	50	-	-	38	6.5%	19	37.2%	-	-	56	112.5%	55	98.8%	(100.0%)
Housing	20	15	-	-	-	-	13	89.1%	-	-	13	89.1%	-	-	-
Health	500	39	-	-	38	7.6%	-	-	-	-	38	98.0%	-	-	-
Economic and Environmental Services	**44 862**	**51 385**	**15 718**	**35.0%**	**26 335**	**58.7%**	**10 363**	**20.2%**	**5 671**	**11.0%**	**58 088**	**113.0%**	**3 878**	**62.3%**	**46.2%**
Planning and Development	30	59	52	174.4%	-	-	-	-	-	-	52	88.9%	725	187.8%	(100.0%)
Road Transport	44 832	51 327	15 666	34.9%	26 335	58.7%	10 363	20.2%	5 671	11.0%	58 036	113.1%	3 153	61.4%	79.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**107 786**	**178 682**	**33 387**	**31.0%**	**35 433**	**32.9%**	**22 256**	**12.5%**	**29 374**	**16.4%**	**120 450**	**67.4%**	**39 547**	**85.0%**	**(25.7%)**
Energy sources	12 834	10 971	4 247	33.1%	-	-	2 756	25.1%	4 223	38.5%	11 225	102.3%	-	-	(100.0%)
Water Management	42 458	101 034	21 287	50.1%	24 764	58.3%	7 075	7.0%	21 711	21.5%	74 837	74.1%	8 637	102.7%	151.4%
Waste Water Management	51 919	66 677	7 854	15.1%	10 669	20.5%	12 425	18.6%	3 336	5.0%	34 283	51.4%	28 254	76.9%	(88.2%)
Waste Management	575	-	-	-	-	-	-	-	105	-	105	-	2 656	202.7%	(96.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9**	**63.7%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**824 673**	**954 335**	**250 983**	**30.4%**	**204 698**	**24.8%**	**206 328**	**21.6%**	**161 627**	**16.9%**	**823 637**	**86.3%**	**123 627**	**81.7%**	**30.7%**
Property rates	160 808	160 808	42 471	26.4%	42 048	26.1%	40 104	24.9%	42 967	26.7%	167 590	104.2%	40 847	108.0%	5.2%
Service charges	241 574	251 953	56 865	23.5%	53 829	22.3%	54 821	21.8%	61 526	24.4%	227 040	90.1%	50 592	90.4%	21.6%
Other revenue	72 236	82 261	20 933	29.0%	19 740	27.3%	21 793	26.5%	18 168	22.1%	80 634	98.0%	18 620	113.1%	(2.4%)
Transfers and Subsidies - Operational	222 200	224 745	70 009	31.5%	53 948	24.3%	52 763	23.5%	12 163	5.4%	188 882	84.0%	8 391	62.4%	45.0%
Transfers and Subsidies - Capital	111 682	218 393	58 758	52.6%	33 462	30.0%	35 170	16.1%	24 907	11.4%	152 297	69.7%	3 041	69.2%	719.1%
Interest	16 174	16 174	1 948	12.0%	1 672	10.3%	1 678	10.4%	1 897	11.7%	7 194	44.5%	2 136	59.3%	(11.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(700 137)**	**(719 672)**	**(170 554)**	**24.4%**	**(172 349)**	**24.6%**	**(146 306)**	**20.3%**	**(145 484)**	**20.2%**	**(634 694)**	**88.2%**	**(158 162)**	**91.7%**	**(8.0%)**
Suppliers and employees	(694 599)	(714 051)	(170 554)	24.6%	(172 349)	24.8%	(146 291)	20.5%	(145 484)	20.4%	(634 679)	88.9%	(158 162)	92.4%	(8.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	166.3%	-
Transfers and Subsidies	(5 538)	(5 621)	-	-	-	-	(15)	.3%	-	-	(15)	.3%	-	-	-
Net Cash from/(used) Operating Activities	**124 536**	**234 662**	**80 429**	**64.6%**	**32 349**	**26.0%**	**60 023**	**25.6%**	**16 143**	**6.9%**	**188 943**	**80.5%**	**(34 536)**	**47.9%**	**(146.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**403**	**-**	**(9)**	**-**	**65**	**-**	**152**	**-**	**610**	**-**	**732**	**-**	**(79.2%)**
Proceeds on disposal of PPE	-	-	406	-	-	-	59	-	151	-	616	-	732	-	(79.4%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3)	-	(9)	-	5	-	2	-	(5)	-	(0)	-	(815.4%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(173 938)**	**(260 344)**	**(67 586)**	**38.9%**	**(69 565)**	**40.0%**	**(37 361)**	**14.4%**	**(28 042)**	**10.8%**	**(202 553)**	**77.8%**	**(40 179)**	**75.1%**	**(30.2%)**
Capital assets	(173 938)	(260 344)	(67 586)	38.9%	(69 565)	40.0%	(37 361)	14.4%	(28 042)	10.8%	(202 553)	77.8%	(40 179)	75.1%	(30.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(173 938)**	**(260 344)**	**(67 183)**	**38.6%**	**(69 574)**	**40.0%**	**(37 297)**	**14.3%**	**(27 890)**	**10.7%**	**(201 943)**	**77.6%**	**(39 447)**	**74.1%**	**(29.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**69**	**-**	**15**	**-**	**67**	**-**	**63**	**-**	**215**	**-**	**55**	**26.3%**	**14.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	69	-	15	-	67	-	63	-	215	-	55	26.3%	14.9%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**97.0%**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	97.0%	-
Net Cash from/(used) Financing Activities	**-**	**-**	**69**	**-**	**15**	**-**	**67**	**-**	**63**	**-**	**215**	**-**	**55**	**117.0%**	**14.9%**
Net Increase/(Decrease) in cash held	**(49 402)**	**(25 682)**	**13 315**	**(27.0%)**	**(37 209)**	**75.3%**	**22 793**	**(88.8%)**	**(11 684)**	**45.5%**	**(12 785)**	**49.8%**	**(73 927)**	**277.1%**	**(84.2%)**
Cash/cash equivalents at the year begin:	138 552	66 691	64 823	46.8%	80 006	57.7%	42 797	64.2%	65 590	98.3%	64 823	97.2%	138 687	100.0%	(52.7%)
Cash/cash equivalents at the year end:	**89 151**	**41 009**	**80 006**	**89.7%**	**42 797**	**48.0%**	**65 590**	**159.9%**	**53 906**	**131.4%**	**53 906**	**131.4%**	**64 759**	**57.5%**	**(16.8%)**

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	6 897	10.2%	3 154	4.7%	2 779	4.1%	54 479	80.9%	67 309	22.3%	(52 181)	(77.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 374	24.4%	4 062	10.6%	2 041	5.3%	22 903	59.7%	38 381	12.7%	6 662	17.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	13 853	21.9%	4 900	7.7%	2 953	4.7%	41 621	65.7%	63 326	21.0%	(10 959)	(17.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 828	11.8%	1 502	4.6%	1 304	4.0%	25 805	79.5%	32 440	10.7%	(20 445)	(63.0%)	-	-
Receivables from Exchange Transactions - Waste Management	3 629	9.6%	1 479	3.9%	1 174	3.1%	31 511	83.4%	37 793	12.5%	(20 498)	(54.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 203	100.0%	1 203	.4%	(133)	(11.1%)	-	-
Interest on Arrear Debtor Accounts	1 718	3.2%	1 666	3.1%	1 547	2.9%	49 013	90.9%	53 943	17.9%	(1)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	1.6%	47	.6%	29	.4%	7 272	97.4%	7 469	2.5%	(8 629)	(115.5%)	-	-
Total By Income Source	**39 419**	**13.1%**	**16 809**	**5.6%**	**11 827**	**3.9%**	**233 808**	**77.5%**	**301 864**	**100.0%**	**(106 184)**	**(35.2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	812	12.9%	549	8.7%	512	8.1%	4 421	70.2%	6 294	2.1%	832	13.2%	-	-
Commercial	6 641	12.4%	2 553	4.8%	1 631	3.0%	42 722	79.8%	53 547	17.7%	(8 158)	(15.2%)	-	-
Households	31 966	13.2%	13 707	5.7%	9 685	4.0%	186 665	77.1%	242 023	80.2%	(98 858)	(40.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**39 419**	**13.1%**	**16 809**	**5.6%**	**11 827**	**3.9%**	**233 808**	**77.5%**	**301 864**	**100.0%**	**(106 184)**	**(35.2%)**	**-**	**-**

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 986	99.7%	0	-	0	-	62	.3%	22 049	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**21 986**	**99.7%**	**0**	**-**	**0**	**-**	**62**	**.3%**	**22 049**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**284 208**	**303 190**	**105 468**	**37.1%**	**115 692**	**40.7%**	**23 813**	**7.9%**	**42 154**	**13.9%**	**287 127**	**94.7%**	**38 806**	**80.7%**	**8.6%**
Exchange Revenue															
Service charges - Electricity	36 271	41 288	15 856	43.7%	44 067	121.5%	(31 873)	(77.2%)	9 604	23.3%	37 654	91.2%	11 437	98.8%	(16.0%)
Service charges - Water	21 025	24 446	2 630	12.5%	4 852	23.1%	4 986	20.4%	4 626	18.9%	17 094	69.9%	6 199	96.8%	(25.4%)
Service charges - Waste Water Management	3 380	7 665	3 879	114.8%	902	26.7%	868	11.3%	871	11.4%	6 520	85.1%	1 887	155.1%	(53.8%)
Service charges - Waste Management	7 188	8 917	2 564	35.7%	1 646	22.9%	1 599	17.9%	1 601	18.0%	7 410	83.1%	3 614	108.5%	(55.7%)
Sale of Goods and Rendering of Services	271	271	60	22.2%	69	25.6%	48	17.8%	136	50.2%	314	115.8%	99	98.3%	37.9%
Agency services	2 112	2 112	473	22.4%	318	15.1%	644	30.5%	346	16.4%	1 781	84.3%	318	59.9%	8.8%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 828	13 826	4 157	30.1%	4 308	31.2%	3 078	22.3%	6 245	45.2%	17 788	128.7%	3 520	81.6%	77.4%
Interest earned from Current and Non Current Assets	1 933	2 033	523	27.1%	459	23.8%	313	15.4%	337	16.6%	1 633	80.3%	484	94.3%	(30.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	359	229	23	6.4%	10	2.7%	20	8.9%	147	64.1%	200	87.4%	51	96.2%	188.9%
Licences or permits	1 623	1 623	575	35.4%	602	37.1%	644	39.7%	444	27.4%	2 266	139.6%	440	75.7%	1.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	186	186	57	30.8%	68	36.6%	48	25.9%	48	25.6%	222	118.8%	28	22.1%	67.9%
Non-Exchange Revenue															
Property rates	54 224	58 264	19 908	36.7%	12 626	23.3%	10 941	18.8%	12 310	21.1%	55 785	95.7%	10 647	91.2%	15.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(4 275)	-	(100.0%)
Fines, penalties and forfeits	1 500	1 500	1	.1%	9	.6%	13	.9%	(76)	(5.1%)	(53)	(3.5%)	114	34.4%	(166.7%)
Licences or permits	328	328	5	1.5%	16	5.0%	3	.9%	10	3.0%	34	10.4%	12	52.2%	(14.2%)
Transfer and subsidies - Operational	131 586	131 586	52 295	39.7%	43 277	32.9%	30 825	23.4%	2 247	1.7%	128 643	97.8%	1 972	65.8%	14.0%
Interest Receivables	8 393	8 916	2 461	29.3%	2 462	29.3%	1 655	18.6%	3 258	36.5%	9 835	110.3%	2 261	95.9%	44.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**280 789**	**301 545**	**66 465**	**23.7%**	**75 680**	**27.0%**	**59 273**	**19.7%**	**52 178**	**17.3%**	**253 596**	**84.1%**	**(25 628)**	**54.4%**	**(303.6%)**
Employee related costs	120 371	122 371	26 747	22.2%	32 118	26.7%	27 172	22.2%	27 318	22.3%	113 356	92.6%	(54 681)	19.8%	(150.0%)
Remuneration of councillors	8 377	8 377	1 965	23.5%	1 944	23.2%	2 206	26.3%	2 061	24.6%	8 176	97.6%	(3 912)	19.7%	(152.7%)
Bulk purchases - electricity	32 514	36 514	10 225	31.4%	10 046	30.9%	8 552	23.4%	9 219	25.2%	38 043	104.2%	11 397	104.5%	(19.1%)
Inventory consumed	10 367	12 467	2 682	25.9%	3 720	35.9%	3 563	28.6%	947	7.6%	10 912	87.5%	4 503	148.8%	(79.0%)
Debt impairment	18 680	18 680	-	-	-	-	-	-	0	-	0	-	(572)	(4.1%)	(100.0%)
Depreciation, Amortisation and Impairment	19 821	20 821	-	-	1	-	-	-	-	-	1	-	-	-	-
Interest,Dividends and Rent on Land	1 592	10 940	4 740	297.7%	1 408	88.4%	1 412	12.9%	1 832	16.7%	9 391	85.8%	4 011	216.5%	(54.3%)
Contracted services	34 366	37 549	10 532	30.6%	13 043	38.0%	9 694	25.8%	3 733	9.9%	37 002	98.5%	10 138	106.4%	(63.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	27	-	2 257	-	389	-	2 673	-	-	-	(100.0%)
Operational Cost and Other Cost	34 700	33 826	9 574	27.6%	13 373	38.5%	4 417	13.1%	6 678	19.7%	34 043	100.6%	3 487	162.6%	91.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 419**	**1 645**	**39 003**		**40 013**		**(35 460)**		**(10 024)**		**33 531**		**64 434**		
Transfers and subsidies - capital (monetary allocations)	51 211	51 211	12 758	24.9%	10 077	19.7%	682	1.3%	2 813	5.5%	26 330	51.4%	27 450	71.8%	(89.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**54 630**	**52 856**	**51 761**		**50 090**		**(34 779)**		**(7 211)**		**59 861**		**91 884**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**54 630**	**52 856**	**51 761**		**50 090**		**(34 779)**		**(7 211)**		**59 861**		**91 884**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**54 630**	**52 856**	**51 761**		**50 090**		**(34 779)**		**(7 211)**		**59 861**		**91 884**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**54 630**	**52 856**	**51 761**		**50 090**		**(34 779)**		**(7 211)**		**59 861**		**91 884**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**48 093**	**47 993**	**46 512**	**96.7%**	**16 021**	**33.3%**	**4 867**	**10.1%**	**12 413**	**25.9%**	**79 813**	**166.3%**	**19 894**	**153.9%**	**(37.6%)**
National Government	44 582	44 582	45 846	102.8%	14 218	31.9%	4 716	10.6%	12 344	27.7%	77 125	173.0%	19 750	166.7%	(37.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	100	-	-	-	-	-	-	-	57	-	57	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 682**	**44 582**	**45 846**	**102.6%**	**14 218**	**31.8%**	**4 716**	**10.6%**	**12 400**	**27.8%**	**77 181**	**173.1%**	**19 750**	**167.0%**	**(37.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 411	3 411	666	19.5%	1 803	52.9%	151	4.4%	13	.4%	2 632	77.2%	144	30.6%	(91.2%)
Capital Expenditure Functional	**48 143**	**47 993**	**46 512**	**96.6%**	**16 021**	**33.3%**	**4 867**	**10.1%**	**12 413**	**25.9%**	**79 813**	**166.3%**	**19 894**	**154.0%**	**(37.6%)**
Municipal governance and administration	**2 530**	**2 530**	**398**	**15.7%**	**58**	**2.3%**	**35**	**1.4%**	**129**	**5.1%**	**620**	**24.5%**	**129**	**159.7%**	**.5%**
Executive and Council	748	748	103	13.7%	-	-	-	-	101	13.6%	204	27.3%	95	17.3%	7.2%
Finance and administration	1 783	1 783	296	16.6%	58	3.2%	35	1.9%	28	1.6%	416	23.3%	34	444.4%	(18.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 846**	**3 696**	**3 553**	**92.4%**	**170**	**4.4%**	**-**	**-**	**57**	**1.5%**	**3 779**	**102.2%**	**8 480**	**211.5%**	**(99.3%)**
Community and Social Services	3 696	3 696	3 553	96.1%	170	4.6%	-	-	-	-	3 723	100.7%	8 480	208.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	-	-	-	-	57	-	57	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 978**	**12 978**	**1 678**	**12.9%**	**4 999**	**38.5%**	**3 147**	**24.2%**	**6 115**	**47.1%**	**15 939**	**122.8%**	**1 319**	**65.0%**	**363.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 978	12 978	1 678	12.9%	4 999	38.5%	3 147	24.2%	6 115	47.1%	15 939	122.8%	1 319	65.0%	363.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 788**	**28 788**	**40 883**	**142.0%**	**10 794**	**37.5%**	**1 686**	**5.9%**	**6 112**	**21.2%**	**59 475**	**206.6%**	**9 966**	**171.1%**	**(38.7%)**
Energy sources	9 805	9 805	436	4.5%	4 294	43.8%	116	1.2%	2 427	24.8%	7 275	74.2%	2 701	99.0%	(10.1%)
Water Management	1 739	1 739	947	54.4%	-	-	-	-	-	-	947	54.4%	-	20.6%	-
Waste Water Management	17 244	17 244	39 500	229.1%	6 500	37.7%	1 569	9.1%	3 684	21.4%	51 254	297.2%	7 265	267.3%	(49.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**315 357**	**320 503**	**181 284**	**57.5%**	**91 789**	**29.1%**	**194 003**	**60.5%**	**40 883**	**12.8%**	**507 958**	**158.5%**	**81 237**	**46.1%**	**(49.7%)**
Property rates	52 416	43 248	12 278	23.4%	11 798	22.5%	7 477	17.3%	8 553	19.8%	40 106	92.7%	10 400	27.2%	(17.8%)
Service charges	59 535	66 098	2 905	4.9%	2 778	4.7%	2 832	4.3%	2 885	4.4%	11 399	17.2%	2 866	(12.7%)	.6%
Other revenue	14 517	6 262	87 465	602.5%	20 781	143.1%	94 374	1 507.2%	28 928	462.0%	231 548	3 697.9%	6 454	75.0%	348.3%
Transfers and Subsidies - Operational	123 043	123 543	55 398	45.0%	43 522	35.4%	31 305	25.3%	55	-	130 280	105.5%	47 544	81.5%	(99.9%)
Transfers and Subsidies - Capital	51 211	51 212	22 749	44.4%	12 478	24.4%	57 725	112.7%	-	-	92 952	181.5%	13 519	48.0%	(100.0%)
Interest	14 635	30 141	489	3.3%	433	3.0%	290	1.0%	462	1.5%	1 673	5.6%	455	45.7%	1.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(258 207)**	**(256 364)**	**(94 552)**	**36.6%**	**(106 107)**	**41.1%**	**(85 007)**	**33.2%**	**(75 830)**	**29.6%**	**(361 496)**	**141.0%**	**86 670**	**72.1%**	**(187.5%)**
Suppliers and employees	(256 615)	(246 772)	(94 552)	36.8%	(106 107)	41.3%	(85 007)	34.4%	(75 830)	30.7%	(361 496)	146.5%	86 670	73.0%	(187.5%)

Finance charges	(1 592)	(9 592)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 150**	**64 139**	**86 732**	**151.8%**	**(14 318)**	**(25.1%)**	**108 996**	**169.9%**	**(34 947)**	**(54.5%)**	**146 462**	**228.4%**	**167 907**	**(10.1%)**	**(120.8%)**
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	**(55 307)**	**(55 192)**	**(17 918)**	**32.4%**	**(20 039)**	**36.2%**	**(1 892)**	**3.4%**	**(11 092)**	**20.1%**	**(50 942)**	**92.3%**	**(7 156)**	**21.7%**	**55.0%**
Capital assets	(55 307)	(55 192)	(17 918)	32.4%	(20 039)	36.2%	(1 892)	3.4%	(11 092)	20.1%	(50 942)	92.3%	(7 156)	21.7%	55.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(55 307)**	**(55 192)**	**(17 918)**	**32.4%**	**(20 039)**	**36.2%**	**(1 892)**	**3.4%**	**(11 092)**	**20.1%**	**(50 942)**	**92.3%**	**(7 156)**	**21.7%**	**55.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(161)**	**-**	**(65)**	**-**	**(261)**	**-**	**(55)**	**-**	**(542)**	**-**	**(165)**	**-**	**(66.5%)**
Repayment of borrowing	-	-	(161)	-	(65)	-	(261)	-	(55)	-	(542)	-	(165)	-	(66.5%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(161)**	**-**	**(65)**	**-**	**(261)**	**-**	**(55)**	**-**	**(542)**	**-**	**(165)**	**-**	**(66.5%)**
Net Increase/(Decrease) in cash held	**1 843**	**8 947**	**68 653**	**3 725.3%**	**(34 421)**	**(1 867.8%)**	**106 842**	**1 194.1%**	**(46 095)**	**(515.2%)**	**94 978**	**1 061.5%**	**160 586**	**(69.2%)**	**(128.7%)**
Cash/cash equivalents at the year begin:	7 101	9 184	9 243	130.2%	77 837	1 096.2%	43 413	472.7%	150 255	1 636.1%	9 243	100.6%	(177 326)	106.6%	(184.7%)
Cash/cash equivalents at the year end:	**8 944**	**18 131**	**77 837**	**870.3%**	**43 413**	**485.4%**	**150 255**	**828.7%**	**104 136**	**574.3%**	**104 136**	**574.3%**	**(16 740)**	**(39.6%)**	**(722.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 973	4.0%	2 296	1.8%	2 198	1.8%	115 234	92.4%	124 701	31.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 163	23.1%	1 039	3.4%	609	2.0%	22 187	71.6%	30 998	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 082	5.3%	2 419	1.8%	2 348	1.8%	121 424	91.1%	133 273	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 015	3.4%	491	1.6%	483	1.6%	27 974	93.4%	29 963	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 023	3.1%	982	1.5%	969	1.5%	60 701	93.9%	64 675	16.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	154	37.1%	2	.5%	2	.5%	257	61.9%	415	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	0	-	11 608	100.0%	11 608	2.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**22 411**	**5.7%**	**7 229**	**1.8%**	**6 609**	**1.7%**	**359 384**	**90.8%**	**395 633**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 413	5.3%	454	1.7%	400	1.5%	24 372	91.5%	26 639	6.7%	-	-	-	-
Commercial	7 419	21.8%	1 161	3.4%	741	2.2%	24 682	72.6%	34 003	8.6%	-	-	-	-
Households	13 579	4.1%	5 614	1.7%	5 468	1.6%	310 330	92.6%	334 991	84.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**22 411**	**5.7%**	**7 229**	**1.8%**	**6 609**	**1.7%**	**359 384**	**90.8%**	**395 633**	**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	5 030	10.1%	3 530	7.1%	6 850	13.8%	34 312	69.0%	49 721	40.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	237	.3%	494	.7%	965	1.3%	72 096	97.7%	73 793	59.5%
Auditor-General	-	-	301	71.9%	144	34.4%	(27)	(6.4%)	418	.3%
Other	(14)	100.0%	-	-	-	-	-	-	(14)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 253**	**4.2%**	**4 325**	**3.5%**	**7 959**	**6.4%**	**106 381**	**85.8%**	**123 919**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 468 686**	**1 461 865**	**415 124**	**28.3%**	**349 733**	**23.8%**	**334 790**	**22.9%**	**291 534**	**19.9%**	**1 391 181**	**95.2%**	**241 614**	**90.5%**	**20.7%**
Exchange Revenue															
Service charges - Electricity	479 524	473 955	127 844	26.7%	112 467	23.5%	119 086	25.1%	100 709	21.2%	460 106	97.1%	99 726	96.7%	1.0%
Service charges - Water	147 583	123 885	27 493	18.6%	28 217	19.1%	36 284	29.3%	20 265	16.4%	112 258	90.6%	23 652	75.7%	(14.3%)
Service charges - Waste Water Management	81 259	71 792	17 994	22.1%	17 954	22.1%	19 590	27.3%	19 110	26.6%	74 648	104.0%	16 875	87.0%	13.2%
Service charges - Waste Management	52 990	53 826	18 381	34.7%	7 819	14.8%	13 147	24.4%	13 175	24.5%	52 521	97.6%	14 776	94.4%	(10.8%)
Sale of Goods and Rendering of Services	10 044	10 044	2 362	23.5%	1 790	17.8%	2 225	22.2%	4 585	45.6%	10 962	109.1%	2 131	69.9%	115.2%
Agency services	4 554	4 554	1 120	24.6%	-	-	-	-	-	-	1 120	24.6%	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 661	11 618	3 891	11.2%	2 638	7.6%	2 937	25.3%	3 352	28.9%	12 818	110.3%	3 887	68.5%	(13.8%)
Interest earned from Current and Non Current Assets	16 273	16 273	3 388	20.8%	2 878	17.7%	3 140	19.3%	4 823	29.6%	14 230	87.4%	3 618	85.0%	33.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 322	4 312	1 280	38.5%	2 002	60.3%	943	21.9%	857	19.9%	5 083	117.9%	702	127.1%	22.0%
Licences or permits	2 856	2 856	700	24.5%	562	19.7%	1 144	40.0%	515	18.0%	2 920	102.3%	623	80.8%	(17.5%)
Special rating levies	15 436	15 436	4 789	31.0%	3 024	19.6%	3 035	19.7%	(10 848)	(70.3%)	-	-	-	-	(100.0%)
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	5 000	980	-	824	-	571	11.4%	750	15.0%	3 126	62.5%	1 303	-	(42.4%)
Operational Revenue	1 955	3 122	570	29.2%	635	32.5%	934	29.9%	965	30.9%	3 104	99.4%	1 829	197.8%	(47.2%)
Non-Exchange Revenue															
Property rates	304 484	307 899	106 089	34.8%	66 756	21.9%	67 169	21.8%	81 468	26.5%	321 482	104.4%	61 498	100.1%	32.5%
Surcharges and Taxes	22 602	25 277	(913)	(4.0%)	9 156	40.5%	8 920	35.3%	3 825	15.1%	20 989	83.0%	-	-	(100.0%)
Fines, penalties and forfeits	45 795	90 465	526	1.1%	11 656	25.5%	383	.4%	40 312	44.6%	52 877	58.4%	415	2.8%	9 609.6%
Licences or permits	3 139	3 139	3 816	121.6%	2 609	83.1%	(3 468)	(110.5%)	460	14.7%	3 417	108.9%	822	76.9%	(44.1%)
Transfer and subsidies - Operational	214 766	214 697	87 065	40.5%	73 610	34.3%	53 671	25.0%	2 166	1.0%	216 512	100.8%	5 022	97.5%	(56.9%)
Interest Receivables	5 841	4 050	1 016	17.4%	894	15.3%	841	20.8%	859	21.2%	3 610	89.1%	1 130	58.3%	(24.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 605	19 666	6 733	31.2%	4 243	19.6%	4 217	21.4%	4 146	21.1%	19 338	98.3%	3 603	97.9%	15.0%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	20	-	40	-	60	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 581 117**	**1 545 173**	**358 804**	**22.7%**	**345 749**	**21.9%**	**334 060**	**21.6%**	**404 078**	**26.2%**	**1 442 691**	**93.4%**	**183 323**	**89.7%**	**120.4%**
Employee related costs	525 261	440 383	102 755	19.6%	122 992	23.4%	108 129	24.6%	128 306	29.1%	462 182	105.0%	98 400	84.8%	30.4%
Remuneration of councillors	15 988	16 550	3 701	23.1%	3 725	23.3%	4 206	25.4%	3 971	24.0%	15 602	94.3%	3 654	99.1%	8.7%
Bulk purchases - electricity	441 010	440 010	143 490	32.5%	98 241	22.3%	103 192	23.5%	114 135	25.9%	459 058	104.3%	100 770	103.4%	13.3%
Inventory consumed	114 422	113 026	25 573	22.3%	30 414	26.6%	28 570	25.3%	37 397	33.1%	121 955	107.9%	30 850	103.6%	21.2%
Debt impairment	65 115	64 219	-	-	-	-	-	-	38 231	59.5%	38 231	59.5%	(165 578)	153.3%	(123.1%)
Depreciation, Amortisation and Impairment	142 422	142 422	35 605	25.0%	18 452	13.0%	27 099	19.0%	27 135	19.1%	108 291	76.0%	29 450	100.0%	(7.9%)
Interest,Dividends and Rent on Land	20 106	39 542	3 935	19.6%	3 727	18.5%	3 599	9.1%	9 469	23.9%	20 730	52.4%	4 636	78.6%	104.3%
Contracted services	142 734	121 294	19 094	13.4%	33 503	23.5%	30 625	25.2%	20 383	16.8%	103 604	85.4%	48 147	83.4%	(57.7%)
Transfers and subsidies	950	950	24	2.5%	-	-	450	47.4%	5	.5%	478	50.4%	333	86.9%	(98.6%)
Irrecoverable debts written off	11 487	54 197	196	1.7%	5 914	51.5%	3 355	6.2%	6 954	12.8%	16 418	30.3%	6 372	97.9%	9.1%
Operational Cost and Other Cost	101 623	97 528	24 431	24.0%	28 783	28.3%	24 831	25.5%	16 305	16.7%	94 349	96.7%	26 289	92.6%	(38.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	5	-	1 787	-	1 792	-	0	-	59 564 966.7%
Other Losses	-	15 051	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(112 431)**	**(83 308)**	**56 320**		**3 984**		**730**		**(112 544)**		**(51 510)**		**58 291**		
Transfers and subsidies - capital (monetary allocations)	82 934	125 262	9 123	11.0%	23 606	28.5%	12 252	9.8%	26 133	20.9%	71 114	56.8%	33 503	50.2%	(22.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**(86 411)**		**19 604**		**91 794**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**(86 411)**		**19 604**		**91 794**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**(86 411)**		**19 604**		**91 794**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(29 497)**	**41 953**	**65 442**		**27 591**		**12 982**		**(86 411)**		**19 604**		**91 794**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**265 462**	**322 565**	**12 933**	**4.9%**	**31 162**	**11.7%**	**23 347**	**7.2%**	**71 911**	**22.3%**	**139 353**	**43.2%**	**57 063**	**67.9%**	**26.0%**
National Government	44 639	54 860	3 455	7.7%	18 447	41.3%	8 113	14.8%	19 761	36.0%	49 776	90.7%	25 541	80.2%	(22.6%)
Provincial Government	26 087	55 588	4 477	17.2%	4 114	15.8%	478	.9%	3 600	6.5%	12 670	22.8%	14 257	47.3%	(74.7%)
District Municipality	1 391	955	-	-	-	-	1 390	145.5%	(435)	(45.5%)	955	100.0%	890	64.0%	(148.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 117**	**111 403**	**7 933**	**11.0%**	**22 560**	**31.3%**	**9 981**	**9.0%**	**22 927**	**20.6%**	**63 400**	**56.9%**	**40 689**	**62.3%**	**(43.7%)**
Borrowing	152 174	153 003	1 684	1.1%	2 571	1.7%	6 157	4.0%	18 666	12.2%	29 079	19.0%	6 808	79.5%	174.2%
Internally generated funds	41 172	58 159	3 316	8.1%	6 030	14.6%	7 209	12.4%	30 318	52.1%	46 873	80.6%	9 567	69.2%	216.9%
Capital Expenditure Functional	**265 462**	**322 565**	**12 933**	**4.9%**	**31 162**	**11.7%**	**23 347**	**7.2%**	**71 911**	**22.3%**	**139 353**	**43.2%**	**57 063**	**67.9%**	**26.0%**
Municipal governance and administration	**2 621**	**4 911**	**1 364**	**52.0%**	**118**	**4.5%**	**770**	**15.7%**	**2 411**	**49.1%**	**4 663**	**94.9%**	**1 156**	**99.7%**	**108.5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	294	98.0%	(100.0%)
Finance and administration	2 621	4 906	1 364	52.0%	118	4.5%	768	15.7%	2 409	49.1%	4 658	94.9%	835	99.8%	188.4%
Internal audit	-	5	-	-	-	-	3	50.0%	3	50.0%	5	100.0%	27	96.1%	(90.7%)
Community and Public Safety	**2 441**	**21 456**	**3 163**	**129.6%**	**937**	**38.4%**	**1 232**	**5.7%**	**1 587**	**7.4%**	**6 919**	**32.2%**	**4 578**	**54.4%**	**(65.3%)**
Community and Social Services	50	50	-	-	7	13.7%	22	43.6%	-	-	29	57.3%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 391	2 390	-	-	12	.5%	1 390	58.2%	893	37.4%	2 295	96.0%	890	64.0%	.4%
Housing	-	19 016	3 163	-	918	-	(180)	(.9%)	693	3.6%	4 595	24.2%	3 688	53.8%	(81.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**173 232**	**191 012**	**2 724**	**1.6%**	**11 508**	**6.6%**	**10 787**	**5.6%**	**34 597**	**18.1%**	**59 615**	**31.2%**	**14 129**	**38.8%**	**144.9%**
Planning and Development	6 580	8 276	44	.7%	2 817	42.8%	109	1.3%	3 177	38.4%	6 147	74.3%	623	38.0%	409.5%
Road Transport	166 652	182 736	2 680	1.6%	8 691	5.2%	10 677	5.8%	31 420	17.2%	53 469	29.3%	13 505	38.8%	132.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**87 169**	**105 186**	**5 682**	**6.5%**	**18 599**	**21.3%**	**10 558**	**10.0%**	**33 316**	**31.7%**	**68 155**	**64.8%**	**37 201**	**67.0%**	**(10.4%)**
Energy sources	49 509	42 935	1 178	2.4%	11 216	22.7%	6 276	14.6%	22 158	51.6%	40 828	95.1%	17 349	85.1%	27.7%
Water Management	18 289	30 749	1 106	6.0%	3 613	19.8%	1 202	3.9%	3 800	12.4%	9 722	31.6%	10 045	45.9%	(62.2%)
Waste Water Management	17 872	30 002	3 398	19.0%	3 770	21.1%	3 080	10.3%	6 054	20.2%	16 301	54.3%	9 807	76.4%	(38.3%)
Waste Management	1 500	1 500	-	-	-	-	-	-	1 304	87.0%	1 304	87.0%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 644 382**	**1 624 301**	**995 233**	**60.5%**	**851 847**	**51.8%**	**885 253**	**54.5%**	**821 707**	**50.6%**	**3 554 040**	**218.8%**	**246 853**	**80.9%**	**232.9%**
Property rates	294 809	296 352	95 335	32.3%	64 253	21.8%	85 351	28.8%	67 494	22.8%	312 433	105.4%	54 466	91.4%	23.9%
Service charges	908 343	846 520	209 234	23.0%	214 782	23.6%	181 663	21.5%	195 231	23.1%	800 910	94.6%	171 728	87.3%	13.7%
Other revenue	127 258	146 022	584 293	459.1%	485 671	381.6%	560 914	384.1%	557 264	381.6%	2 188 142	1 498.5%	10 856	41.8%	5 033.2%
Transfers and Subsidies - Operational	214 766	214 845	87 981	41.0%	72 563	33.8%	52 378	24.4%	1 718	.8%	214 639	99.9%	832	95.5%	106.4%
Transfers and Subsidies - Capital	82 934	104 291	18 392	22.2%	14 578	17.6%	4 947	4.7%	-	-	37 917	36.4%	8 971	41.3%	(100.0%)
Interest	16 273	16 273	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 505 341)**	**(1 437 766)**	**(244 934)**	**16.3%**	**(273 821)**	**18.2%**	**(299 103)**	**20.8%**	**(423 935)**	**29.5%**	**(1 241 792)**	**86.4%**	**(104 402)**	**19.3%**	**306.1%**
Suppliers and employees	(1 485 124)	(1 417 549)	(244 934)	16.5%	(271 074)	18.3%	(299 103)	21.1%	(423 935)	29.9%	(1 239 046)	87.4%	(104 402)	19.5%	306.1%

Finance charges	(19 267)	(19 267)	-	-	(2 747)	14.3%	-	-	-	-	(2 747)	14.3%	-	-	-
Transfers and Subsidies	(950)	(950)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**139 042**	**186 536**	**750 299**	**539.6%**	**578 027**	**415.7%**	**586 150**	**314.2%**	**397 771**	**213.2%**	**2 312 248**	**1 239.6%**	**142 451**	**581.3%**	**179.2%**
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	**(265 462)**	**(318 092)**	**(17 375)**	**6.5%**	**(33 183)**	**12.5%**	**(28 408)**	**8.9%**	**-**	**-**	**(78 965)**	**24.8%**	**(59 886)**	**62.7%**	**(100.0%)**
Capital assets	(265 462)	(318 092)	(17 375)	6.5%	(33 183)	12.5%	(28 408)	8.9%	-	-	(78 965)	24.8%	(59 886)	62.7%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(265 462)**	**(318 092)**	**(17 375)**	**6.5%**	**(33 183)**	**12.5%**	**(28 408)**	**8.9%**	**-**	**-**	**(78 965)**	**24.8%**	**(59 886)**	**62.7%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**100 000**	**100 000**	**-**	**-**	**-**	**-**	**916**	**.9%**	**123 326**	**123.3%**	**124 243**	**124.2%**	**100 000**	**100.0%**	**23.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	916	.9%	123 326	123.3%	124 243	124.2%	100 000	100.0%	23.3%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(23 990)**	**(23 990)**	**(7 253)**	**30.2%**	**(3 014)**	**12.6%**	**(8 721)**	**36.4%**	**(10 276)**	**42.8%**	**(29 264)**	**122.0%**	**(11 380)**	**154.8%**	**(9.7%)**
Repayment of borrowing	(23 990)	(23 990)	(7 253)	30.2%	(3 014)	12.6%	(8 721)	36.4%	(10 276)	42.8%	(29 264)	122.0%	(11 380)	154.8%	(9.7%)
Net Cash from/(used) Financing Activities	**76 010**	**76 010**	**(7 253)**	**(9.5%)**	**(3 014)**	**(4.0%)**	**(7 805)**	**(10.3%)**	**113 051**	**148.7%**	**94 979**	**125.0%**	**88 620**	**90.1%**	**27.6%**
Net Increase/(Decrease) in cash held	**(50 411)**	**(55 546)**	**725 672**	**(1 439.5%)**	**541 830**	**(1 074.8%)**	**549 938**	**(990.1%)**	**510 822**	**(919.6%)**	**2 328 262**	**(4 191.6%)**	**171 184**	**1 894.6%**	**198.4%**
Cash/cash equivalents at the year begin:	194 402	180 582	178 268	91.7%	906 254	466.2%	1 448 083	801.9%	1 998 021	1 106.4%	178 268	98.7%	933 874	98.3%	113.9%
Cash/cash equivalents at the year end:	**143 991**	**125 035**	**906 254**	**629.4%**	**1 448 083**	**1 005.7%**	**1 998 021**	**1 598.0%**	**2 508 843**	**2 006.5%**	**2 508 843**	**2 006.5%**	**1 105 058**	**568.4%**	**127.0%**

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	34 174	33.2%	4 820	4.7%	5 220	5.1%	58 772	57.1%	102 985	26.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 925	69.1%	1 930	3.5%	1 404	2.6%	13 634	24.8%	54 894	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 892	38.1%	2 466	3.8%	2 045	3.1%	35 978	55.0%	65 381	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 063	40.3%	1 693	4.5%	1 708	4.6%	18 885	50.6%	37 348	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 689	37.1%	1 334	4.6%	1 216	4.2%	15 580	54.1%	28 819	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 483	11.0%	311	.6%	377	.8%	43 615	87.6%	49 786	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(35 404)	(72.8%)	430	.9%	368	.8%	83 214	171.2%	48 608	12.5%	-	-	-	-
Total By Income Source	**92 822**	**23.9%**	**12 983**	**3.3%**	**12 338**	**3.2%**	**269 678**	**69.5%**	**387 821**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 496	11.2%	475	3.6%	523	3.9%	10 821	81.3%	13 315	3.4%	-	-	-	-
Commercial	13 718	58.5%	423	1.8%	305	1.3%	9 007	38.4%	23 452	6.0%	-	-	-	-
Households	77 604	22.1%	12 084	3.4%	11 510	3.3%	249 847	71.2%	351 045	90.5%	-	-	-	-
Other	4	47.6%	1	11.8%	0	5.3%	3	35.3%	8	-	-	-	-	-
Total By Customer Group	**92 822**	**23.9%**	**12 983**	**3.3%**	**12 338**	**3.2%**	**269 678**	**69.5%**	**387 821**	**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 C Du Plessis	042 200 2046
Chief Financial Officer	Mr Riaaz Naziem Lorgat	042 200 2200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**254 041**	**246 443**	**96 414**	**38.0%**	**53 886**	**21.2%**	**44 248**	**18.0%**	**31 229**	**12.7%**	**225 778**	**91.6%**	**34 247**	**72.1%**	**(8.8%)**
Exchange Revenue															
Service charges - Electricity	5 180	4 240	964	18.6%	1 014	19.6%	1 204	28.4%	522	12.3%	3 703	87.3%	979	92.2%	(46.7%)
Service charges - Water	31 118	28 153	8 583	27.6%	5 387	17.3%	6 191	22.0%	5 589	19.9%	25 749	91.5%	5 796	88.6%	(3.6%)
Service charges - Waste Water Management	18 290	15 790	3 743	20.5%	3 723	20.4%	3 730	23.6%	3 299	20.9%	14 494	91.8%	3 556	88.4%	(7.2%)
Service charges - Waste Management	9 192	8 192	2 003	21.8%	2 003	21.8%	1 994	24.3%	1 826	22.3%	7 826	95.5%	1 889	93.8%	(3.3%)
Sale of Goods and Rendering of Services	458	587	205	44.8%	79	17.2%	191	32.6%	48	8.2%	524	89.3%	354	237.8%	(86.4%)
Agency services	4 394	2 399	1 482	33.7%	91	2.1%	1 042	43.4%	(1 498)	(62.4%)	1 117	46.6%	1 861	73.8%	(180.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 312	15 191	3 805	26.6%	4 271	29.8%	3 821	25.2%	3 719	24.5%	15 617	102.8%	3 553	88.6%	4.7%
Interest earned from Current and Non Current Assets	1 006	700	200	19.9%	158	15.7%	45	6.4%	11	1.6%	415	59.3%	172	74.4%	(93.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	448	600	119	26.7%	119	26.5%	111	18.5%	108	18.1%	458	76.3%	109	105.4%	(.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	398	328	5	1.4%	(1)	(.2%)	26	8.0%	928	282.9%	959	292.4%	12	56.9%	7 399.7%
Non-Exchange Revenue															
Property rates	35 443	32 784	32 840	92.7%	(56)	(.2%)	(8)	-	(1)	-	32 775	100.0%	(7)	98.3%	(84.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 916	43 000	9 384	23.5%	12 116	30.4%	10 312	24.0%	4 517	10.5%	36 329	84.5%	6 830	(72.5%)	(33.9%)
Licences or permits	250	10	1	.6%	1	.5%	1	8.1%	2	18.2%	5	53.2%	-	-	(100.0%)
Transfer and subsidies - Operational	86 752	87 469	31 423	36.2%	23 106	26.6%	14 522	16.6%	10 932	12.5%	79 982	91.4%	7 659	91.4%	42.7%
Interest Receivables	6 883	7 000	1 655	24.0%	1 875	27.2%	1 066	15.2%	1 227	17.5%	5 824	83.2%	1 484	99.9%	(17.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**249 350**	**256 070**	**56 716**	**22.7%**	**66 549**	**26.7%**	**65 066**	**25.4%**	**47 210**	**18.4%**	**235 541**	**92.0%**	**55 601**	**76.6%**	**(15.1%)**
Employee related costs	84 546	85 810	20 587	24.4%	20 117	23.8%	26 563	31.0%	20 065	23.4%	87 331	101.8%	20 181	112.4%	(.6%)
Remuneration of councillors	5 623	5 623	1 376	24.5%	1 305	23.2%	1 578	28.1%	1 385	24.6%	5 644	100.4%	1 266	96.4%	9.4%
Bulk purchases - electricity	4 827	4 827	948	19.6%	817	16.9%	371	7.7%	1 555	32.2%	3 690	76.4%	415	89.4%	274.5%
Inventory consumed	8 694	6 287	1 341	15.4%	1 254	14.4%	847	13.5%	614	9.8%	4 056	64.5%	1 394	67.0%	(55.9%)
Debt impairment	48 495	56 886	17 738	36.6%	20 919	43.1%	19 531	34.3%	11 202	19.7%	69 390	122.0%	15 480	14.3%	(27.6%)
Depreciation, Amortisation and Impairment	25 819	25 819	6 455	25.0%	6 455	25.0%	6 455	25.0%	4 303	16.7%	23 667	91.7%	6 349	100.0%	(32.2%)
Interest,Dividends and Rent on Land	952	945	111	11.6%	272	28.6%	177	18.8%	235	24.8%	795	84.1%	278	106.0%	(15.7%)
Contracted services	17 252	16 952	2 311	13.4%	2 851	16.5%	2 783	16.4%	1 705	10.1%	9 650	56.9%	3 051	93.3%	(44.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 373	20 373	150	.7%	1 443	7.1%	2 064	10.1%	1 643	8.1%	5 299	26.0%	360	27.6%	356.6%
Operational Cost and Other Cost	32 769	32 548	5 699	17.4%	11 118	33.9%	4 697	14.4%	4 504	13.8%	26 019	79.9%	6 827	90.0%	(34.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 691**	**(9 628)**	**39 698**		**(12 663)**		**(20 818)**		**(15 981)**		**(9 763)**		**(21 354)**		
Transfers and subsidies - capital (monetary allocations)	55 076	46 859	10 376	18.8%	16 012	29.1%	(166)	(.4%)	11 670	24.9%	37 892	80.9%	17 807	47.0%	(34.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**(4 311)**		**28 128**		**(3 547)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**(4 311)**		**28 128**		**(3 547)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**(4 311)**		**28 128**		**(3 547)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 766**	**37 231**	**50 075**		**3 349**		**(20 984)**		**(4 311)**		**28 128**		**(3 547)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**50 609**	**51 522**	**13 478**	**26.6%**	**18 272**	**36.1%**	**1 205**	**2.3%**	**16 922**	**32.8%**	**49 877**	**96.8%**	**5 377**	**87.4%**	**214.7%**
National Government	36 842	36 664	8 297	22.5%	9 312	25.3%	(387)	(1.1%)	1 460	4.0%	18 682	51.0%	3 385	44.7%	(56.9%)
Provincial Government	8 500	8 500	4 796	56.4%	8 554	100.6%	1 437	16.9%	2 950	34.7%	17 736	208.7%	1 970	374.2%	49.7%
District Municipality	1 466	1 466	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 809**	**46 630**	**13 093**	**28.0%**	**17 866**	**38.2%**	**1 049**	**2.3%**	**4 410**	**9.5%**	**36 418**	**78.1%**	**5 355**	**89.3%**	**(17.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	4 892	386	10.1%	406	10.7%	155	3.2%	12 512	255.8%	13 459	275.1%	22	14.3%	55 661.9%
Capital Expenditure Functional	**50 609**	**51 522**	**14 203**	**28.1%**	**18 272**	**36.1%**	**1 205**	**2.3%**	**16 922**	**32.8%**	**50 602**	**98.2%**	**5 377**	**87.4%**	**214.7%**
Municipal governance and administration	**2 100**	**2 060**	**854**	**40.7%**	**102**	**4.9%**	**155**	**7.5%**	**10**	**.5%**	**1 122**	**54.4%**	**22**	**(904.0%)**	**(55.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 060	854	40.7%	102	4.9%	155	7.5%	10	.5%	1 122	54.4%	22	85.3%	(55.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 180**	**2 180**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**211.2%**	**-**
Community and Social Services	714	714	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 466	1 466	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 841**	**14 705**	**4 718**	**34.1%**	**8 554**	**61.8%**	**1 437**	**9.8%**	**15 411**	**104.8%**	**30 119**	**204.8%**	**1 970**	**346.9%**	**682.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 841	14 705	4 718	34.1%	8 554	61.8%	1 437	9.8%	15 411	104.8%	30 119	204.8%	1 970	346.9%	682.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**32 487**	**32 577**	**8 631**	**26.6%**	**9 616**	**29.6%**	**(387)**	**(1.2%)**	**1 501**	**4.6%**	**19 361**	**59.4%**	**3 385**	**37.8%**	**(55.7%)**
Energy sources	10 181	10 003	3 837	37.7%	1 550	15.2%	1 052	10.5%	1 136	11.4%	7 574	75.7%	1 156	48.7%	(1.7%)
Water Management	-	982	18	-	-	-	-	-	-	-	18	1.8%	-	-	-
Waste Water Management	22 306	21 592	4 519	20.3%	8 067	36.2%	(1 439)	(6.7%)	365	1.7%	11 512	53.3%	2 229	34.8%	(83.6%)
Waste Management	-	-	256	-	-	-	-	-	-	-	256	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**209 148**	**198 573**	**78 018**	**37.3%**	**69 734**	**33.3%**	**41 776**	**21.0%**	**11 639**	**5.9%**	**201 167**	**101.3%**	**25 776**	**85.0%**	**(54.8%)**
Property rates	27 291	30 778	7 963	29.2%	8 017	29.4%	11 086	36.0%	6 757	22.0%	33 823	109.9%	5 727	80.1%	18.0%
Service charges	30 012	22 489	2 792	9.3%	3 554	11.8%	2 409	10.7%	1 812	8.1%	10 567	47.0%	3 839	47.3%	(52.8%)
Other revenue	18 017	12 622	441	2.5%	297	1.6%	397	3.1%	161	1.3%	1 297	10.3%	613	13.5%	(73.6%)
Transfers and Subsidies - Operational	86 752	85 825	32 988	38.0%	27 290	31.5%	13 869	16.2%	3	-	74 150	86.4%	2 614	104.2%	(99.9%)
Transfers and Subsidies - Capital	47 076	46 859	33 834	71.9%	30 576	65.0%	13 751	29.3%	2 613	5.6%	80 774	172.4%	12 893	120.9%	(79.7%)
Interest	-	-	-	-	-	-	264	-	292	-	556	-	91	1.6%	222.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(165 146)**	**(162 084)**	**(38 544)**	**23.3%**	**(35 892)**	**21.7%**	**(40 981)**	**25.3%**	**(38 531)**	**23.8%**	**(153 949)**	**95.0%**	**(23 941)**	**62.8%**	**60.9%**
Suppliers and employees	(164 194)	(161 140)	(37 972)	23.1%	(35 892)	21.9%	(40 981)	25.4%	(38 531)	23.9%	(153 376)	95.2%	(23 941)	63.2%	60.9%

Finance charges	(952)	(945)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	(573)	-	-	-	-	-	-	-	(573)	-	-	-	-
Net Cash from/(used) Operating Activities	**44 002**	**36 489**	**39 473**	**89.7%**	**33 842**	**76.9%**	**794**	**2.2%**	**(26 892)**	**(73.7%)**	**47 218**	**129.4%**	**1 835**	**147.9%**	**(1 565.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**343**	**-**	**343**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	343	-	343	-	-	-	(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	**(59 539)**	**(48 849)**	**(8 614)**	**14.5%**	**(21 163)**	**35.5%**	**(4 598)**	**9.4%**	**(915)**	**1.9%**	**(35 290)**	**72.2%**	**-**	**-**	**(100.0%)**
Capital assets	(59 539)	(48 849)	(8 614)	14.5%	(21 163)	35.5%	(4 598)	9.4%	(915)	1.9%	(35 290)	72.2%	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 539)**	**(48 849)**	**(8 614)**	**14.5%**	**(21 163)**	**35.5%**	**(4 598)**	**9.4%**	**(571)**	**1.2%**	**(34 946)**	**71.5%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 537)**	**(12 360)**	**30 860**	**(198.6%)**	**12 679**	**(81.6%)**	**(3 804)**	**30.8%**	**(27 463)**	**222.2%**	**12 272**	**(99.3%)**	**1 835**	**948.9%**	**(1 596.8%)**
Cash/cash equivalents at the year begin:	3 409	6 171	59 984	1 759.7%	53 413	1 566.9%	60 733	984.2%	53 251	863.0%	59 984	972.1%	22 789	2 149.9%	133.7%
Cash/cash equivalents at the year end:	**(12 128)**	**(6 190)**	**53 458**	**(440.8%)**	**64 425**	**(531.2%)**	**53 251**	**(860.3%)**	**25 607**	**(413.7%)**	**25 607**	**(413.7%)**	**15 449**	**161.9%**	**65.8%**

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	4 791	3.6%	3 318	2.5%	2 365	1.8%	122 065	92.1%	132 539	37.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14	33.0%	0	.7%	0	.6%	28	65.8%	43	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 767	3.6%	1 679	1.6%	1 034	1.0%	97 049	93.7%	103 529	29.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 393	4.2%	1 867	2.3%	1 827	2.2%	74 297	91.3%	81 383	22.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 526	4.1%	924	2.5%	899	2.4%	34 131	91.1%	37 480	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	5.3%	48	2.8%	41	2.4%	1 535	89.5%	1 715	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	3.2%	6	2.0%	3	1.2%	266	93.6%	284	.1%	-	-	-	-
Total By Income Source	**13 591**	**3.8%**	**7 841**	**2.2%**	**6 170**	**1.7%**	**329 371**	**92.3%**	**356 973**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	378	5.8%	187	2.9%	131	2.0%	5 786	89.3%	6 482	1.8%	-	-	-	-
Commercial	809	5.6%	305	2.1%	246	1.7%	13 065	90.6%	14 426	4.0%	-	-	-	-
Households	10 782	3.9%	6 473	2.4%	5 258	1.9%	252 611	91.8%	275 125	77.1%	-	-	-	-
Other	1 622	2.7%	876	1.4%	534	.9%	57 909	95.0%	60 941	17.1%	-	-	-	-
Total By Customer Group	**13 591**	**3.8%**	**7 841**	**2.2%**	**6 170**	**1.7%**	**329 371**	**92.3%**	**356 973**	**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	773	42.4%	451	24.8%	598	32.8%	-	-	1 822	9.1%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	291	2.1%	2 229	16.0%	1 652	11.9%	9 729	70.0%	13 902	69.1%
Auditor-General	-	-	38	.9%	36	.8%	4 294	98.3%	4 368	21.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 064**	**5.3%**	**2 718**	**13.5%**	**2 286**	**11.4%**	**14 036**	**69.8%**	**20 104**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**385 125**	**427 562**	**90 219**	**23.4%**	**103 434**	**26.9%**	**29 187**	**6.8%**	**26 820**	**6.3%**	**249 660**	**58.4%**	**71 198**	**84.1%**	**(62.3%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10 320	10 320	1 691	16.4%	801	7.8%	1 483	14.4%	234	2.3%	4 209	40.8%	2 287	60.9%	(89.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20	20	1	3.6%	0	2.4%	1	5.2%	1	2.8%	3	14.0%	1	124.3%	(36.6%)
Interest earned from Current and Non Current Assets	10 800	10 800	3 628	33.6%	2 475	22.9%	4 307	39.9%	2 406	22.3%	12 816	118.7%	3 925	103.6%	(38.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	132	132	33	24.7%	34	26.1%	23	17.4%	32	24.3%	122	92.5%	31	68.3%	3.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	120	21	17.9%	26 252	21 877.0%	(38 487)	(32 072.4%)	20 226	16 854.8%	8 013	6 677.3%	10 954	50 933.5%	84.6%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	300	300	46	15.3%	29	9.6%	39	13.0%	20	6.6%	133	44.5%	38	66.1%	(48.4%)
Transfer and subsidies - Operational	328 722	359 661	84 798	25.8%	73 843	22.5%	61 820	17.2%	3 902	1.1%	224 363	62.4%	53 961	76.9%	(92.8%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	34 711	46 209	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**385 125**	**427 562**	**70 641**	**18.3%**	**76 497**	**19.9%**	**68 451**	**16.0%**	**30 243**	**7.1%**	**245 833**	**57.5%**	**96 152**	**70.2%**	**(68.5%)**
Employee related costs	75 897	75 929	15 164	20.0%	17 054	22.5%	14 851	19.6%	10 002	13.2%	57 071	75.2%	14 436	83.2%	(30.7%)
Remuneration of councillors	9 312	9 312	2 089	22.4%	2 031	21.8%	2 316	24.9%	1 482	15.9%	7 918	85.0%	2 028	93.8%	(27.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	4 000	4 350	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 665	6 781	767	11.5%	1 007	15.1%	1 084	16.0%	1 519	22.4%	4 377	64.6%	1 373	73.7%	10.6%
Transfers and subsidies	22 473	22 473	5 410	24.1%	6 317	28.1%	4 365	19.4%	3 699	16.5%	19 790	88.1%	9 035	91.8%	(59.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	266 778	308 717	47 212	17.7%	50 089	18.8%	45 835	14.8%	13 542	4.4%	156 676	50.8%	69 280	65.3%	(80.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**-**	**19 577**		**26 937**		**(39 264)**		**(3 423)**		**3 827**		**(24 954)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**6 849**	**10 640**	**2 730**	**39.9%**	**151**	**2.2%**	**18**	**.2%**	**2 280**	**21.4%**	**5 179**	**48.7%**	**1 336**	**28.2%**	**70.7%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 849	10 640	2 730	39.9%	151	2.2%	18	.2%	2 280	21.4%	5 179	48.7%	1 336	28.2%	70.7%
Capital Expenditure Functional	**6 849**	**10 640**	**2 730**	**39.9%**	**151**	**2.2%**	**18**	**.2%**	**2 280**	**21.4%**	**5 179**	**48.7%**	**1 336**	**28.2%**	**70.7%**
Municipal governance and administration	**4 628**	**5 118**	**109**	**2.4%**	**124**	**2.7%**	**14**	**.3%**	**975**	**19.0%**	**1 222**	**23.9%**	**539**	**33.4%**	**80.7%**
Executive and Council	14	14	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 614	5 104	109	2.4%	124	2.7%	14	.3%	975	19.1%	1 222	23.9%	539	33.5%	80.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 370**	**4 570**	**2 621**	**191.3%**	**-**	**-**	**-**	**-**	**1 118**	**24.5%**	**3 739**	**81.8%**	**786**	**21.1%**	**42.2%**
Community and Social Services	900	4 100	2 621	291.2%	-	-	-	-	659	16.1%	3 280	80.0%	-	.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	470	470	-	-	-	-	-	-	459	97.6%	459	97.6%	786	92.5%	(41.6%)
Economic and Environmental Services	**252**	**352**	**-**	**-**	**-**	**-**	**4**	**1.2%**	**187**	**53.2%**	**191**	**54.4%**	**10**	**45.3%**	**1 711.4%**
Planning and Development	252	352	-	-	-	-	4	1.2%	187	53.2%	191	54.4%	10	45.3%	1 711.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**600**	**600**	**-**	**-**	**27**	**4.4%**	**-**	**-**	**0**	**-**	**27**	**4.5%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**381 115**	**377 325**	**-**	**-**	**-**	**-**	**(54)**	**-**	**-**	**-**	**(54)**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	32 893	29 103	-	-	-	-	(54)	(.2%)	-	-	(54)	(.2%)	-	(.1%)	-
Transfers and Subsidies - Operational	338 222	338 222	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(381 126)**	**(381 156)**	**204**	**(.1%)**	**(310)**	**.1%**	**1 811**	**(.5%)**	**(8 130)**	**2.1%**	**(6 426)**	**1.7%**	**(959)**	**.1%**	**748.1%**
Suppliers and employees	(356 563)	(356 593)	204	(.1%)	(310)	.1%	1 811	(.5%)	(8 130)	2.3%	(6 426)	1.8%	(959)	.1%	748.1%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(24 563)	(24 563)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(10)**	**(3 831)**	**204**	**(1 952.6%)**	**(310)**	**2 972.9%**	**1 758**	**(45.9%)**	**(8 130)**	**212.2%**	**(6 479)**	**169.1%**	**(959)**	**(.3%)**	**748.1%**
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	**(6 849)**	**(6 849)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(6 849)	(6 849)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(6 849)**	**(6 849)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(6 860)**	**(10 680)**	**204**	**(3.0%)**	**(310)**	**4.5%**	**1 758**	**(16.5%)**	**(8 130)**	**76.1%**	**(6 479)**	**60.7%**	**(959)**	**(.3%)**	**748.1%**
Cash/cash equivalents at the year begin:	209 838	209 838	-	-	204	.1%	(106)	(.1%)	188 153	89.7%	-	-	210 449	-	(10.6%)
Cash/cash equivalents at the year end:	**202 978**	**199 158**	**204**	**.1%**	**(106)**	**(.1%)**	**188 153**	**94.5%**	**180 022**	**90.4%**	**180 022**	**90.4%**	**209 490**	**64.2%**	**(14.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	1	2.0%	1	2.0%	1	2.0%	50	94.0%	54	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1	12.8%	-	-	0	5.5%	4	81.7%	5	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 666	100.0%	2 666	97.8%	-	-	-	-
Total By Income Source	**2**	**.1%**	**1**	**-**	**1**	**-**	**2 720**	**99.8%**	**2 724**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	2 586	100.0%	2 586	94.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	1.2%	1	.8%	1	1.0%	134	97.0%	138	5.1%	-	-	-	-
Total By Customer Group	**2**	**.1%**	**1**	**-**	**1**	**-**	**2 720**	**99.8%**	**2 724**	**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	Ms Unati Daniels	041 508 7104
Chief Financial Officer	Mr Themba Mbukushe	041 508 7035

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**452 172**	**471 912**	**178 645**	**39.5%**	**159 241**	**35.2%**	**93 276**	**19.8%**	**33 017**	**7.0%**	**464 180**	**98.4%**	**26 466**	**73.3%**	**24.8%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	500	1 087	217.5%	971	194.2%	643	128.7%	973	194.6%	3 675	734.9%	637	573.3%	52.8%
Sale of Goods and Rendering of Services	700	5 600	301	43.0%	(204)	(29.1%)	137	2.5%	870	15.5%	1 105	19.7%	142	639.7%	510.5%
Agency services	1 700	2 000	1 577	92.8%	984	57.9%	1 496	74.8%	1 031	51.5%	5 088	254.4%	1 831	651.6%	(43.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	129	-	261	-	492	-	288	-	1 171	-	(1)	-	(28 009.5%)
Interest earned from Current and Non Current Assets	32 000	42 000	5 513	17.2%	7 811	24.4%	1 249	3.0%	6 613	15.7%	21 187	50.4%	4 337	73.9%	52.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 000	2 500	-	-	1 662	83.1%	169	6.8%	8	.3%	1 839	73.6%	-	-	(100.0%)
Rental from Fixed Assets	270	520	913	338.3%	(710)	(263.1%)	83	15.9%	399	76.6%	684	131.6%	785	99.4%	(49.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	1 210	70	5.8%	260	21.5%	478	39.5%	278	23.0%	1 086	89.7%	75	63.0%	270.6%
Non-Exchange Revenue															
Property rates	10 000	12 500	13 590	135.9%	1 419	14.2%	812	6.5%	1 207	9.7%	17 028	136.2%	1 250	60.0%	(3.5%)
Surcharges and Taxes	27 057	17 057	10 753	39.7%	10 688	39.5%	7	-	10 980	64.4%	32 428	190.1%	9 932	98.8%	10.5%
Fines, penalties and forfeits	2 200	3 200	454	20.6%	1 108	50.4%	530	16.5%	1 028	32.1%	3 119	97.5%	265	128.5%	288.1%
Licences or permits	1 000	1 800	239	23.9%	649	64.9%	373	20.7%	515	28.6%	1 776	98.7%	188	29.7%	173.3%
Transfer and subsidies - Operational	373 535	383 025	143 793	38.5%	133 895	35.8%	86 331	22.5%	8 158	2.1%	372 177	97.2%	7 024	68.0%	16.2%
Interest Receivables	-	-	225	-	447	-	477	-	670	-	1 818	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**472 047**	**500 085**	**52 731**	**11.2%**	**80 982**	**17.2%**	**60 238**	**12.0%**	**79 052**	**15.8%**	**273 002**	**54.6%**	**75 183**	**41.9%**	**5.1%**
Employee related costs	166 716	166 202	12 587	7.5%	16 393	9.8%	25 796	15.5%	25 892	15.6%	80 668	48.5%	12 728	15.7%	103.4%
Remuneration of councillors	30 565	30 565	1 915	6.3%	1 984	6.5%	4 551	14.9%	4 051	13.3%	12 501	40.9%	1 958	13.3%	106.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	153 503	172 053	28 361	18.5%	46 119	30.0%	19 267	11.2%	33 308	19.4%	127 056	73.8%	36 567	67.9%	(8.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	64 263	74 265	9 868	15.4%	16 485	25.7%	10 623	14.3%	15 801	21.3%	52 777	71.1%	23 929	74.6%	(34.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 875)**	**(28 173)**	**125 915**		**78 260**		**33 039**		**(46 035)**		**191 178**		**(48 717)**		
Transfers and subsidies - capital (monetary allocations)	80 466	86 466	33 065	41.1%	34 841	43.3%	15 718	18.2%	2 057	2.4%	85 682	99.1%	18 402	102.1%	(88.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**(43 977)**		**276 861**		**(30 315)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**(43 977)**		**276 861**		**(30 315)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**(43 977)**		**276 861**		**(30 315)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**60 592**	**58 294**	**158 980**		**113 101**		**48 757**		**(43 977)**		**276 861**		**(30 315)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**127 592**	**145 294**	**32 007**	**25.1%**	**57 473**	**45.0%**	**23 572**	**16.2%**	**39 994**	**27.5%**	**153 046**	**105.3%**	**17 907**	**71.4%**	**123.3%**
National Government	64 533	71 406	22 763	35.3%	26 245	40.7%	10 150	14.2%	663	.9%	59 822	83.8%	9 920	77.5%	(93.3%)
Provincial Government	10 000	16 000	977	9.8%	4 528	45.3%	3 539	22.1%	2 535	15.8%	11 578	72.4%	2 592	65.7%	(2.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74 533**	**87 406**	**23 741**	**31.9%**	**30 773**	**41.3%**	**13 689**	**15.7%**	**3 197**	**3.7%**	**71 400**	**81.7%**	**12 512**	**74.3%**	**(74.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 058	57 888	8 266	15.6%	26 700	50.3%	9 883	17.1%	36 797	63.6%	81 646	141.0%	5 395	61.6%	582.0%
Capital Expenditure Functional	**127 592**	**145 294**	**32 007**	**25.1%**	**57 473**	**45.0%**	**23 572**	**16.2%**	**39 994**	**27.5%**	**153 046**	**105.3%**	**17 907**	**71.4%**	**123.3%**
Municipal governance and administration	**24 804**	**24 438**	**978**	**3.9%**	**11 593**	**46.7%**	**84**	**.3%**	**6 333**	**25.9%**	**18 988**	**77.7%**	**3 056**	**48.8%**	**107.2%**
Executive and Council	200	379	-	-	142	71.1%	-	-	146	38.6%	288	76.2%	130	129.7%	12.7%
Finance and administration	23 704	23 383	415	1.8%	11 451	48.3%	84	.4%	6 091	26.0%	18 041	77.2%	2 923	50.8%	108.4%
Internal audit	900	677	563	62.6%	-	-	-	-	96	14.2%	659	97.3%	3	3.9%	2 905.3%
Community and Public Safety	**16 950**	**18 342**	**2 673**	**15.8%**	**5 978**	**35.3%**	**4 043**	**22.0%**	**436**	**2.4%**	**13 129**	**71.6%**	**2 713**	**86.1%**	**(83.9%)**
Community and Social Services	8 100	9 739	303	3.7%	4 185	51.7%	1 978	20.3%	245	2.5%	6 712	68.9%	630	66.2%	(61.1%)
Sport And Recreation	8 850	8 602	2 369	26.8%	1 792	20.3%	2 065	24.0%	191	2.2%	6 417	74.6%	2 083	91.0%	(90.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**83 338**	**100 914**	**28 240**	**33.9%**	**39 451**	**47.3%**	**19 330**	**19.2%**	**33 066**	**32.8%**	**120 086**	**119.0%**	**11 999**	**70.7%**	**175.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	83 338	100 914	28 240	33.9%	39 451	47.3%	19 330	19.2%	33 066	32.8%	120 086	119.0%	11 999	70.7%	175.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 500**	**1 600**	**116**	**4.6%**	**452**	**18.1%**	**116**	**7.2%**	**160**	**10.0%**	**843**	**52.7%**	**139**	**34.3%**	**14.6%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	1 600	116	4.6%	452	18.1%	116	7.2%	160	10.0%	843	52.7%	139	34.3%	14.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**528 538**	**553 278**	**213 267**	**40.4%**	**25 314**	**4.8%**	**99 203**	**17.9%**	**12 162**	**2.2%**	**349 947**	**63.2%**	**7 744**	**33.1%**	**57.0%**
Property rates	8 000	10 000	77	1.0%	54	.7%	122	1.2%	399	4.0%	652	6.5%	73	2.7%	445.2%
Service charges	400	400	24	6.0%	42	10.4%	57	14.2%	51	12.8%	174	43.4%	40	31.8%	28.7%
Other revenue	34 137	31 387	3 555	10.4%	2 087	6.1%	3 097	9.9%	4 120	13.1%	12 858	41.0%	3 287	42.6%	25.3%
Transfers and Subsidies - Operational	373 535	383 025	151 241	40.5%	8 050	2.2%	81 302	21.2%	-	-	240 593	62.8%	-	29.7%	-
Transfers and Subsidies - Capital	80 466	86 466	52 499	65.2%	6 555	8.1%	12 385	14.3%	-	-	71 439	82.6%	-	29.7%	-
Interest	32 000	42 000	5 872	18.3%	8 527	26.6%	2 241	5.3%	7 592	18.1%	24 232	57.7%	4 344	74.0%	74.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(415 037)**	**(443 085)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Suppliers and employees	(415 037)	(443 085)	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**113 502**	**110 194**	**213 267**	**187.9%**	**25 314**	**22.3%**	**99 203**	**90.0%**	**12 162**	**11.0%**	**349 947**	**317.6%**	**7 745**	**165.8%**	**57.0%**
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	**(127 592)**	**(145 834)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55**	**-**	**(100.0%)**
Capital assets	(127 592)	(145 834)	-	-	-	-	-	-	-	-	-	-	55	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(127 592)**	**(145 834)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55**	**-**	**(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	**(14 090)**	**(35 640)**	**213 267**	**(1 513.6%)**	**25 314**	**(179.7%)**	**99 203**	**(278.3%)**	**12 162**	**(34.1%)**	**349 947**	**(981.9%)**	**7 800**	**(3 715.7%)**	**55.9%**
Cash/cash equivalents at the year begin:	-	-	-	-	213 267	-	238 582	-	337 785	-	-	-	298 123	-	13.3%
Cash/cash equivalents at the year end:	**(14 090)**	**(35 640)**	**213 267**	**(1 513.6%)**	**238 582**	**(1 693.3%)**	**337 785**	**(947.8%)**	**349 947**	**(981.9%)**	**349 947**	**(981.9%)**	**305 923**	**91.3%**	**14.4%**

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	417	.7%	(10)	-	328	.5%	61 124	98.8%	61 859	58.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	696	3.9%	(32)	(.2%)	339	1.9%	16 924	94.4%	17 927	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	252	25.2%	(6)	(.6%)	(149)	(14.9%)	902	90.3%	999	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	730	2.8%	-	-	590	2.3%	24 763	94.9%	26 083	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(102)	6.9%	(234)	15.7%	(100)	6.7%	(1 055)	70.7%	(1 491)	(1.4%)	-	-	-	-
Total By Income Source	**1 993**	**1.9%**	**(281)**	**(.3%)**	**1 008**	**1.0%**	**102 658**	**97.4%**	**105 377**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	110	.4%	(4)	-	224	.8%	28 457	98.9%	28 787	27.3%	-	-	-	-
Commercial	266	1.7%	4	-	247	1.6%	15 162	96.7%	15 679	14.9%	-	-	-	-
Households	1 237	3.3%	(263)	(.7%)	404	1.1%	35 638	96.3%	37 016	35.1%	-	-	-	-
Other	380	1.6%	(18)	(.1%)	132	.6%	23 402	97.9%	23 895	22.7%	-	-	-	-
Total By Customer Group	**1 993**	**1.9%**	**(281)**	**(.3%)**	**1 008**	**1.0%**	**102 658**	**97.4%**	**105 377**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 822	98.4%	-	-	-	-	30	1.6%	1 853	23.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 687	95.4%	-	-	-	-	275	4.6%	5 962	76.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 510**	**96.1%**	**-**	**-**	**-**	**-**	**305**	**3.9%**	**7 815**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**577 548**	**595 940**	**222 971**	**38.6%**	**153 906**	**26.6%**	**121 322**	**20.4%**	**32 028**	**5.4%**	**530 227**	**89.0%**	**27 769**	**98.5%**	**15.3%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 000	25 000	4 365	17.5%	4 381	17.5%	4 395	17.6%	4 407	17.6%	17 549	70.2%	4 626	99.6%	(4.7%)
Sale of Goods and Rendering of Services	3 125	3 125	709	22.7%	375	12.0%	182	5.8%	358	11.5%	1 624	52.0%	261	149.5%	37.3%
Agency services	2 643	2 643	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 683	4 683	1 204	25.7%	1 302	27.8%	1 417	30.3%	1 497	32.0%	5 420	115.7%	1 234	31.8%	21.3%
Interest earned from Current and Non Current Assets	20 000	20 000	4 190	20.9%	2 810	14.1%	2 945	14.7%	2 311	11.6%	12 255	61.3%	3 803	93.2%	(39.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 710	5 710	1 610	28.2%	1 570	27.5%	1 541	27.0%	1 440	25.2%	6 161	107.9%	1 629	89.4%	(11.6%)
Licences or permits	4 633	4 633	500	10.8%	579	12.5%	497	10.7%	472	10.2%	2 048	44.2%	380	3 086.8%	24.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 232	13 232	3 987	30.1%	2 199	16.6%	5 043	38.1%	2 004	15.1%	13 232	100.0%	-	-	(100.0%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 301	2 581	1 959	150.5%	641	49.3%	798	30.9%	536	20.8%	3 935	152.4%	721	821.9%	(25.6%)
Non-Exchange Revenue															
Property rates	120 000	120 000	51 742	43.1%	9 936	8.3%	11 669	9.7%	9 789	8.2%	83 136	69.3%	(250)	85.3%	(4 019.2%)
Surcharges and Taxes	-	-	49	-	(24)	-	(26)	-	-	-	-	-	12	-	(100.0%)
Fines, penalties and forfeits	10 600	23 111	5 937	56.0%	11 032	104.1%	2 893	12.5%	3 245	14.0%	23 106	100.0%	9 197	238.2%	(64.7%)
Licences or permits	2 160	2 246	39	1.8%	29	1.4%	34	1.5%	30	1.3%	132	5.9%	27	8.4%	8.1%
Transfer and subsidies - Operational	349 643	351 607	143 563	41.1%	115 888	33.1%	86 744	24.7%	2 615	.7%	348 810	99.2%	2 436	99.2%	7.3%
Interest Receivables	13 317	13 317	3 117	23.4%	3 187	23.9%	3 190	24.0%	3 163	23.8%	12 658	95.1%	2 585	-	22.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 500	2 052	-	-	-	-	-	-	162	7.9%	162	7.9%	1 107	130.4%	(85.4%)
Other Gains	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 001 176**	**1 003 409**	**97 323**	**9.7%**	**145 029**	**14.5%**	**223 386**	**22.3%**	**129 632**	**12.9%**	**595 371**	**59.3%**	**563 783**	**106.8%**	**(77.0%)**
Employee related costs	258 094	258 564	57 294	22.2%	58 364	22.6%	57 953	22.4%	57 510	22.2%	231 121	89.4%	52 144	91.3%	10.3%
Remuneration of councillors	27 054	27 054	6 661	24.6%	6 631	24.5%	7 370	27.2%	6 904	25.5%	27 566	101.9%	6 622	102.6%	4.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 350	6 668	1 274	23.8%	1 361	25.4%	1 019	15.3%	1 321	19.8%	4 975	74.6%	2 111	52.1%	(37.4%)
Debt impairment	30 112	43 636	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	420 408	424 516	-	-	41 175	9.8%	122 598	28.9%	20 631	4.9%	184 403	43.4%	417 172	146.4%	(95.1%)
Interest,Dividends and Rent on Land	2 324	2 324	7	.3%	3	.1%	0	-	10	.4%	21	.9%	18	4.6%	(44.0%)
Contracted services	81 277	76 022	13 062	16.1%	18 858	23.2%	13 862	18.2%	10 399	13.7%	56 180	73.9%	13 899	54.6%	(25.2%)
Transfers and subsidies	13 335	15 540	854	6.4%	1 156	8.7%	3 541	22.8%	5 162	33.2%	10 714	68.9%	3 544	66.0%	45.7%
Irrecoverable debts written off	1 000	1 000	1 318	131.8%	2 819	281.9%	1 093	109.3%	(1 843)	(184.3%)	3 388	338.8%	2 568	25.9%	(171.8%)
Operational Cost and Other Cost	85 748	83 710	16 853	19.7%	13 901	16.2%	14 631	17.5%	23 072	27.6%	68 457	81.8%	17 089	80.4%	35.0%
Disposal of Fixed and Intangible Assets	76 270	63 971	-	-	760	1.0%	1 320	2.1%	6 433	10.1%	8 512	13.3%	48 616	140.2%	(86.8%)
Other Losses	203	403	-	-	-	-	-	-	33	8.3%	33	8.3%	1	6 066.0%	6 359.1%
Surplus/(Deficit)	**(423 628)**	**(407 469)**	**125 648**		**8 877**		**(102 064)**		**(97 604)**		**(65 143)**		**(536 014)**		
Transfers and subsidies - capital (monetary allocations)	83 086	114 137	21 668	26.1%	26 703	32.1%	20 093	17.6%	45 673	40.0%	114 137	100.0%	23 038	93.0%	98.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	39	-	-	-	39	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**(51 932)**		**49 033**		**(512 976)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**(51 932)**		**49 033**		**(512 976)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**(51 932)**		**49 033**		**(512 976)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(340 543)**	**(293 332)**	**147 316**		**35 580**		**(81 932)**		**(51 932)**		**49 033**		**(512 976)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**252 619**	**262 089**	**49 769**	**19.7%**	**64 649**	**25.6%**	**48 592**	**18.5%**	**69 312**	**26.4%**	**232 321**	**88.6%**	**45 869**	**104.7%**	**51.1%**
National Government	80 673	110 704	21 684	26.9%	22 204	27.5%	13 103	11.8%	40 015	36.1%	97 006	87.6%	9 666	115.4%	314.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	1 586	48.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	485	-	-	-	-	-	-	110	22.7%	110	22.7%	-	-	(100.0%)
Transfers recognised - capital	**80 673**	**111 189**	**21 684**	**26.9%**	**22 204**	**27.5%**	**13 103**	**11.8%**	**40 126**	**36.1%**	**97 116**	**87.3%**	**11 253**	**103.3%**	**256.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	171 946	150 901	28 085	16.3%	42 445	24.7%	35 489	23.5%	29 186	19.3%	135 204	89.6%	34 616	105.7%	(15.7%)
Capital Expenditure Functional	**252 619**	**266 238**	**49 769**	**19.7%**	**64 801**	**25.7%**	**48 631**	**18.3%**	**72 750**	**27.3%**	**235 950**	**88.6%**	**45 869**	**104.7%**	**58.6%**
Municipal governance and administration	**36 704**	**42 397**	**3 479**	**9.5%**	**6 132**	**16.7%**	**5 659**	**13.3%**	**16 999**	**40.1%**	**32 270**	**76.1%**	**4 005**	**73.5%**	**324.5%**
Executive and Council	144	144	-	-	-	-	-	-	-	-	-	-	40	67.2%	(100.0%)
Finance and administration	34 577	40 270	3 479	10.1%	6 132	17.7%	5 659	14.1%	16 999	42.2%	32 270	80.1%	3 965	73.7%	328.7%
Internal audit	1 983	1 983	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**66 252**	**44 294**	**14 261**	**21.5%**	**15 902**	**24.0%**	**16 653**	**37.6%**	**13 398**	**30.2%**	**60 213**	**135.9%**	**986**	**30.7%**	**1 258.2%**
Community and Social Services	300	600	-	-	-	-	70	11.7%	(580)	(96.6%)	(510)	(84.9%)	116	33.7%	(601.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 852	5 091	950	51.3%	2 402	129.7%	81	1.6%	1 023	20.1%	4 455	87.5%	871	22.3%	17.5%
Housing	64 100	38 602	13 311	20.8%	13 500	21.1%	16 502	42.7%	12 954	33.6%	56 267	145.8%	-	74.9%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**143 193**	**173 659**	**31 356**	**21.9%**	**40 480**	**28.3%**	**24 903**	**14.3%**	**42 353**	**24.4%**	**139 092**	**80.1%**	**40 877**	**108.6%**	**3.6%**
Planning and Development	8 362	8 727	116	1.4%	229	2.7%	2 300	26.4%	(725)	(8.3%)	1 920	22.0%	1 644	66.3%	(144.1%)
Road Transport	134 831	164 931	31 240	23.2%	40 251	29.9%	22 603	13.7%	43 078	26.1%	137 172	83.2%	39 234	109.6%	9.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 470**	**5 888**	**673**	**10.4%**	**2 287**	**35.4%**	**1 415**	**24.0%**	**-**	**-**	**4 376**	**74.3%**	**-**	**105.4%**	**-**
Energy sources	5 600	4 958	673	12.0%	2 287	40.8%	1 169	23.6%	-	-	4 130	83.3%	-	107.4%	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	930	-	-	-	-	246	26.4%	-	-	246	26.4%	-	70.2%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**691 913**	**818 498**	**333 126**	**48.1%**	**391 315**	**56.6%**	**287 476**	**35.1%**	**206 425**	**25.2%**	**1 218 342**	**148.9%**	**496 539**	**200.7%**	**(58.4%)**
Property rates	102 000	102 000	-	-	3 410	3.3%	850	.8%	730	.7%	4 989	4.9%	80 813	151.4%	(99.1%)
Service charges	21 250	21 250	-	-	17	.1%	169	.8%	146	.7%	333	1.6%	11 344	106.1%	(98.7%)
Other revenue	100 634	194 204	159 021	158.0%	224 656	223.2%	143 728	74.0%	190 283	98.0%	717 687	369.6%	141 878	263.2%	34.1%
Transfers and Subsidies - Operational	349 643	351 607	149 060	42.6%	119 784	34.3%	93 724	26.7%	13 912	4.0%	376 480	107.1%	40 316	206.8%	(65.5%)
Transfers and Subsidies - Capital	83 086	114 137	24 863	29.9%	41 202	49.6%	47 098	41.3%	45	-	113 207	99.2%	219 855	248.0%	(100.0%)
Interest	35 300	35 300	183	.5%	2 247	6.4%	1 906	5.4%	1 310	3.7%	5 645	16.0%	2 333	6.8%	(43.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(477 398)**	**(479 188)**	**(151 122)**	**31.7%**	**(174 463)**	**36.5%**	**(152 327)**	**31.8%**	**(171 036)**	**35.7%**	**(648 948)**	**135.4%**	**(99 484)**	**72.8%**	**71.9%**
Suppliers and employees	(463 963)	(464 326)	(151 122)	32.6%	(174 463)	37.6%	(152 327)	32.8%	(171 036)	36.8%	(648 948)	139.8%	(99 484)	72.9%	71.9%

Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(13 335)	(14 763)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**214 514**	**339 309**	**182 004**	**84.8%**	**216 852**	**101.1%**	**135 149**	**39.8%**	**35 390**	**10.4%**	**569 393**	**167.8%**	**397 055**	**439.7%**	**(91.1%)**
Cash Flow from Investing Activities															
Receipts	**1 500**	**2 052**	**-**	**-**	**96**	**6.4%**	**-**	**-**	**-**	**-**	**96**	**4.7%**	**1 187**	**84.2%**	**(100.0%)**
Proceeds on disposal of PPE	1 500	2 052	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	96	-	-	-	-	-	96	-	1 187	(2 547.5%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(252 619)**	**(292 089)**	**(50 071)**	**19.8%**	**(71 660)**	**28.4%**	**(48 962)**	**16.8%**	**(101 589)**	**34.8%**	**(272 282)**	**93.2%**	**(9 474)**	**7.5%**	**972.3%**
Capital assets	(252 619)	(292 089)	(50 071)	19.8%	(71 660)	28.4%	(48 962)	16.8%	(101 589)	34.8%	(272 282)	93.2%	(9 474)	7.5%	972.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(251 119)**	**(290 037)**	**(50 071)**	**19.9%**	**(71 564)**	**28.5%**	**(48 962)**	**16.9%**	**(101 589)**	**35.0%**	**(272 186)**	**93.8%**	**(8 287)**	**7.1%**	**1 125.8%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(890)**	**17**	**-**	**(252)**	**-**	**(6)**	**.6%**	**(2)**	**.3%**	**(242)**	**27.3%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	(890)	17	-	(252)	-	(6)	.6%	(2)	.3%	(242)	27.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(890)**	**17**	**-**	**(252)**	**-**	**(6)**	**.6%**	**(2)**	**.3%**	**(242)**	**27.3%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(36 604)**	**48 382**	**131 950**	**(360.5%)**	**145 035**	**(396.2%)**	**86 181**	**178.1%**	**(66 202)**	**(136.8%)**	**296 965**	**613.8%**	**388 768**	**(1 511.3%)**	**(117.0%)**
Cash/cash equivalents at the year begin:	107 025	107 025	-	-	265 197	247.8%	410 233	383.3%	496 414	463.8%	-	-	621 985	-	(20.2%)
Cash/cash equivalents at the year end:	**70 421**	**155 408**	**265 197**	**376.6%**	**410 233**	**582.5%**	**496 414**	**319.4%**	**430 212**	**276.8%**	**430 212**	**276.8%**	**1 010 753**	**777.3%**	**(57.4%)**

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	8 542	4.1%	3 627	1.7%	4 126	2.0%	193 305	92.2%	209 600	68.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 169	5.4%	1 916	2.5%	1 913	2.5%	69 480	89.7%	77 477	25.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	532	7.0%	213	2.8%	199	2.6%	6 624	87.5%	7 568	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	590	4.7%	280	2.2%	278	2.2%	11 367	90.8%	12 514	4.1%	-	-	-	-
Total By Income Source	**13 832**	**4.5%**	**6 035**	**2.0%**	**6 516**	**2.1%**	**280 775**	**91.4%**	**307 159**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 308	4.0%	634	2.0%	626	1.9%	29 834	92.1%	32 402	10.5%	-	-	-	-
Commercial	1 330	4.4%	615	2.0%	684	2.2%	27 903	91.4%	30 532	9.9%	-	-	-	-
Households	9 433	4.3%	4 067	1.9%	4 508	2.1%	201 321	91.8%	219 329	71.4%	-	-	-	-
Other	1 761	7.1%	719	2.9%	697	2.8%	21 718	87.2%	24 896	8.1%	-	-	-	-
Total By Customer Group	**13 832**	**4.5%**	**6 035**	**2.0%**	**6 516**	**2.1%**	**280 775**	**91.4%**	**307 159**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 081	100.0%	-	-	-	-	-	-	4 081	86.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	622	100.0%	-	-	-	-	-	-	622	13.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 703**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 703**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**152 330**	**153 056**	**44 112**	**29.0%**	**38 478**	**25.3%**	**34 620**	**22.6%**	**23 253**	**15.2%**	**140 463**	**91.8%**	**16 091**	**85.3%**	**44.5%**
Exchange Revenue															
Service charges - Electricity	13 830	15 240	4 133	29.9%	4 204	30.4%	3 943	25.9%	4 407	28.9%	16 687	109.5%	3 323	148.9%	32.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 061	5 061	1 488	36.7%	1 497	36.9%	1 448	28.6%	1 034	20.4%	5 468	108.0%	1 161	47.3%	(10.9%)
Sale of Goods and Rendering of Services	1 185	1 095	205	17.3%	148	12.5%	283	25.9%	318	29.0%	954	87.2%	208	115.3%	52.9%
Agency services	705	705	-	-	224	31.8%	-	-	19	2.6%	242	34.4%	68	56.4%	(72.8%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 126	1 126	334	29.7%	369	32.8%	401	35.7%	443	39.4%	1 548	137.5%	315	60.1%	40.7%
Interest earned from Current and Non Current Assets	6 733	6 733	1 109	16.5%	1 672	24.8%	1 625	24.1%	2 264	33.6%	6 671	99.1%	1 921	87.0%	17.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	214	264	40	18.6%	56	26.2%	53	19.9%	107	40.6%	256	96.9%	57	116.8%	88.8%
Licences or permits	2 906	2 750	250	8.6%	250	8.6%	289	10.5%	272	9.9%	1 061	38.6%	196	97.7%	38.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	53	53	810	1 527.9%	14	26.9%	124	234.1%	14	25.8%	962	1 814.6%	13	26.8%	4.7%
Non-Exchange Revenue															
Property rates	54 888	53 388	10 035	18.3%	8 668	15.8%	10 600	19.9%	10 837	20.3%	40 140	75.2%	6 784	69.7%	59.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	212	69	34.3%	129	64.3%	177	83.5%	90	42.4%	464	218.9%	144	73.1%	(37.7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 753	60 753	24 659	40.6%	20 462	33.7%	14 840	24.4%	1 339	2.2%	61 300	100.9%	771	101.1%	73.7%
Interest Receivables	5 676	5 676	980	17.3%	784	13.8%	837	14.7%	1 083	19.1%	3 684	64.9%	1 034	60.5%	4.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	96	3.0%	(100.0%)
Other Gains	-	0	-	-	-	-	-	-	1 026	102 558 800.0%	1 026	102 558 800.0%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**132 968**	**131 367**	**32 716**	**24.6%**	**28 955**	**21.8%**	**27 276**	**20.8%**	**27 744**	**21.1%**	**116 690**	**88.8%**	**30 975**	**91.9%**	**(10.4%)**
Employee related costs	55 678	57 181	14 076	25.3%	14 678	26.4%	15 080	26.4%	14 126	24.7%	57 960	101.4%	15 263	100.5%	(7.5%)
Remuneration of councillors	5 738	6 057	1 447	25.2%	1 447	25.2%	1 585	26.2%	1 476	24.4%	5 955	98.3%	1 540	100.6%	(4.2%)
Bulk purchases - electricity	15 497	17 754	5 586	36.0%	3 962	25.6%	3 844	21.7%	4 361	24.6%	17 753	100.0%	4 266	89.7%	2.2%
Inventory consumed	1 059	1 842	35	3.3%	884	83.5%	282	15.3%	196	10.6%	1 397	75.8%	333	32.0%	(41.1%)
Debt impairment	5 000	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 848	11 985	5 007	24.0%	-	-	-	-	-	-	5 007	41.8%	3 162	102.1%	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	39.4%	-
Contracted services	8 393	9 690	1 772	21.1%	1 939	23.1%	2 889	29.8%	1 656	17.1%	8 256	85.2%	3 200	91.2%	(48.2%)
Transfers and subsidies	450	270	-	-	-	-	63	23.3%	134	49.6%	197	73.0%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	371	-	371	-	-	15.9%	(100.0%)
Operational Cost and Other Cost	20 306	25 089	4 793	23.6%	6 045	29.8%	3 532	14.1%	5 424	21.6%	19 793	78.9%	3 211	74.2%	68.9%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**19 362**	**21 689**	**11 396**		**9 524**		**7 344**		**(4 490)**		**23 774**		**(14 884)**		
Transfers and subsidies - capital (monetary allocations)	39 267	58 267	18 623	47.4%	6 597	16.8%	2 430	4.2%	12 799	22.0%	40 449	69.4%	11 188	54.4%	14.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 629**	**79 956**	**30 019**		**16 120**		**9 774**		**8 309**		**64 223**		**(3 696)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**58 629**	**79 956**	**30 019**		**16 120**		**9 774**		**8 309**		**64 223**		**(3 696)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 629**	**79 956**	**30 019**		**16 120**		**9 774**		**8 309**		**64 223**		**(3 696)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 629**	**79 956**	**30 019**		**16 120**		**9 774**		**8 309**		**64 223**		**(3 696)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**45 277**	**62 056**	**14 222**	**31.4%**	**11 691**	**25.8%**	**3 491**	**5.6%**	**10 843**	**17.5%**	**40 248**	**64.9%**	**11 833**	**56.0%**	**(8.4%)**
National Government	24 890	50 107	13 449	54.0%	6 581	26.4%	1 497	3.0%	9 033	18.0%	30 560	61.0%	8 331	75.5%	8.4%
Provincial Government	8 696	160	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	0	-	-	-	-	-	-	-	-	-	-	845	26.7%	(100.0%)
Transfers recognised - capital	**33 585**	**50 267**	**13 449**	**40.0%**	**6 581**	**19.6%**	**1 497**	**3.0%**	**9 033**	**18.0%**	**30 560**	**60.8%**	**9 176**	**52.0%**	**(1.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 691	11 789	773	6.6%	5 110	43.7%	1 994	16.9%	1 810	15.4%	9 688	82.2%	2 657	71.7%	(31.9%)
Capital Expenditure Functional	**45 277**	**62 056**	**14 222**	**31.4%**	**11 691**	**25.8%**	**3 491**	**5.6%**	**10 843**	**17.5%**	**40 248**	**64.9%**	**11 833**	**55.7%**	**(8.4%)**
Municipal governance and administration	**1 198**	**1 092**	**113**	**9.4%**	**460**	**38.4%**	**114**	**10.5%**	**77**	**7.0%**	**764**	**69.9%**	**273**	**56.9%**	**(71.9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 198	1 092	113	9.4%	460	38.4%	114	10.5%	77	7.0%	764	69.9%	273	58.3%	(71.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**543**	**570**	**-**	**-**	**-**	**-**	**494**	**86.7%**	**-**	**-**	**494**	**86.7%**	**37**	**80.0%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	543	570	-	-	-	-	494	86.7%	-	-	494	86.7%	37	80.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 377**	**48 609**	**11 312**	**34.9%**	**6 836**	**21.1%**	**2 338**	**4.8%**	**8 934**	**18.4%**	**29 420**	**60.5%**	**10 408**	**54.5%**	**(14.2%)**
Planning and Development	1 102	1 200	-	-	582	52.8%	-	-	617	51.4%	1 199	99.9%	32	29.4%	1 825.7%
Road Transport	31 275	47 409	11 312	36.2%	6 255	20.0%	2 338	4.9%	8 317	17.5%	28 222	59.5%	10 376	54.8%	(19.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 158**	**11 785**	**2 798**	**25.1%**	**4 395**	**39.4%**	**544**	**4.6%**	**1 833**	**15.6%**	**9 569**	**81.2%**	**1 115**	**98.2%**	**64.4%**
Energy sources	8 888	9 163	2 283	25.7%	2 841	32.0%	544	5.9%	1 890	20.6%	7 558	82.5%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 271	2 621	515	22.7%	1 554	68.4%	-	-	(57)	(2.2%)	2 011	76.7%	1 115	98.2%	(105.1%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**184 824**	**184 824**	**49 170**	**26.6%**	**34 153**	**18.5%**	**56 144**	**30.4%**	**9 781**	**5.3%**	**149 248**	**80.8%**	**119 060**	**123.8%**	**(91.8%)**
Property rates	41 166	41 166	180	.4%	158	.4%	201	.5%	393	1.0%	932	2.3%	61 681	270.8%	(99.4%)
Service charges	18 938	18 938	2 459	13.0%	2 257	11.9%	2 267	12.0%	2 435	12.9%	9 418	49.7%	57 378	704.9%	(95.8%)
Other revenue	18 724	18 724	5 266	28.1%	5 073	27.1%	3 819	20.4%	4 947	26.4%	19 106	102.0%	-	-	(100.0%)
Transfers and Subsidies - Operational	59 996	59 996	37 975	63.3%	25 932	43.2%	17 567	29.3%	2 006	3.3%	83 480	139.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	39 267	39 267	3 290	8.4%	732	1.9%	32 290	82.2%	-	-	36 312	92.5%	-	-	-
Interest	6 733	6 733	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(115 915)**	**(115 915)**	**(48 663)**	**42.0%**	**(46 474)**	**40.1%**	**(50 050)**	**43.2%**	**(48 565)**	**41.9%**	**(193 753)**	**167.2%**	**(24 973)**	**122.1%**	**94.5%**
Suppliers and employees	(115 915)	(115 915)	(48 663)	42.0%	(46 474)	40.1%	(50 050)	43.2%	(48 565)	41.9%	(193 753)	167.2%	(24 973)	122.6%	94.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**68 909**	**68 909**	**506**	**.7%**	**(12 321)**	**(17.9%)**	**6 094**	**8.8%**	**(38 784)**	**(56.3%)**	**(44 506)**	**(64.6%)**	**94 086**	**124.8%**	**(141.2%)**
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	**(52 068)**	**(52 068)**	**(18 187)**	**34.9%**	**(15 088)**	**29.0%**	**(4 496)**	**8.6%**	**(13 322)**	**25.6%**	**(51 094)**	**98.1%**	**(3 238)**	**17.4%**	**311.4%**
Capital assets	(52 068)	(52 068)	(18 187)	34.9%	(15 088)	29.0%	(4 496)	8.6%	(13 322)	25.6%	(51 094)	98.1%	(3 238)	17.4%	311.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(52 068)**	**(52 068)**	**(18 187)**	**34.9%**	**(15 088)**	**29.0%**	**(4 496)**	**8.6%**	**(13 322)**	**25.6%**	**(51 094)**	**98.1%**	**(3 238)**	**18.2%**	**311.4%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**16 840**	**16 840**	**(17 681)**	**(105.0%)**	**(27 409)**	**(162.8%)**	**1 597**	**9.5%**	**(52 106)**	**(309.4%)**	**(95 599)**	**(567.7%)**	**90 848**	**255.2%**	**(157.4%)**
Cash/cash equivalents at the year begin:	47 444	47 444	-	-	(17 681)	(37.3%)	(45 090)	(95.0%)	(43 493)	(91.7%)	-	-	54 044	-	(180.5%)
Cash/cash equivalents at the year end:	**64 284**	**64 284**	**(17 681)**	**(27.5%)**	**(45 090)**	**(70.1%)**	**(43 493)**	**(67.7%)**	**(95 599)**	**(148.7%)**	**(95 599)**	**(148.7%)**	**144 892**	**255.2%**	**(166.0%)**

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	1 652	13.3%	554	4.5%	551	4.4%	9 671	77.8%	12 427	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 310	8.9%	1 846	2.6%	1 908	2.7%	60 447	85.7%	70 511	77.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	861	10.1%	256	3.0%	231	2.7%	7 141	84.1%	8 490	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	100.0%	-	-	-	-	-	-	9	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	12.6%	-	-	-	-	4	87.4%	5	-	-	-	-	-
Total By Income Source	**8 832**	**9.7%**	**2 657**	**2.9%**	**2 690**	**2.9%**	**77 263**	**84.5%**	**91 442**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 341	7.9%	599	3.5%	641	3.8%	14 438	84.8%	17 019	18.6%	-	-	-	-
Commercial	885	16.6%	148	2.8%	144	2.7%	4 142	77.9%	5 317	5.8%	-	-	-	-
Households	6 482	9.5%	1 882	2.7%	1 879	2.7%	58 299	85.1%	68 542	75.0%	-	-	-	-
Other	125	22.2%	28	5.0%	26	4.6%	384	68.1%	564	.6%	-	-	-	-
Total By Customer Group	**8 832**	**9.7%**	**2 657**	**2.9%**	**2 690**	**2.9%**	**77 263**	**84.5%**	**91 442**	**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	1 962	100.0%	-	-	-	-	-	-	1 962	12.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	295	3.6%	-	-	-	-	7 855	96.4%	8 150	50.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	147	2.5%	-	-	-	-	5 762	97.5%	5 908	36.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 403**	**15.0%**	**-**	**-**	**-**	**-**	**13 617**	**85.0%**	**16 020**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**322 008**	**325 101**	**87 701**	**27.2%**	**97 782**	**30.4%**	**74 915**	**23.0%**	**33 362**	**10.3%**	**293 760**	**90.4%**	**32 496**	**108.2%**	**2.7%**
Exchange Revenue															
Service charges - Electricity	72 499	81 045	15 852	21.9%	15 264	21.1%	13 772	17.0%	16 446	20.3%	61 334	75.7%	14 274	153.1%	15.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	14 362	9 334	2 015	14.0%	2 195	15.3%	2 119	22.7%	2 150	23.0%	8 480	90.9%	2 928	87.1%	(26.6%)
Sale of Goods and Rendering of Services	7 363	2 575	217	3.0%	103	1.4%	277	10.8%	207	8.1%	805	31.2%	2 813	110.3%	(92.6%)
Agency services	2 005	1 493	279	13.9%	218	10.9%	174	11.7%	281	18.8%	952	63.7%	362	68.3%	(22.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 566	10 444	884	10.3%	2 611	30.5%	2 720	26.0%	2 850	27.3%	9 065	86.8%	2 547	107.0%	11.9%
Interest earned from Current and Non Current Assets	4 063	4 063	-	-	-	-	1 395	34.3%	1 271	31.3%	2 666	65.6%	-	27.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	209	221	44	21.1%	63	30.2%	85	38.3%	166	74.9%	358	161.7%	27	159.8%	505.3%
Licences or permits	3 845	2 217	530	13.8%	464	12.1%	153	6.9%	688	31.0%	1 836	82.8%	479	82.4%	43.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	891	4 869	0	-	0	-	136	2.8%	365	7.5%	502	10.3%	1	85.7%	53 639.0%
Non-Exchange Revenue															
Property rates	28 350	28 079	5 007	17.7%	5 363	18.9%	5 632	20.1%	5 536	19.7%	21 539	76.7%	6 979	87.6%	(20.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18	120	16	90.4%	100	555.5%	(45)	(37.5%)	35	29.3%	106	88.4%	19	150.0%	83.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 328	145 328	62 115	42.7%	47 004	32.3%	35 551	24.5%	1 027	.7%	145 697	100.3%	-	98.3%	(100.0%)
Interest Receivables	7 955	8 757	740	9.3%	2 119	26.6%	2 248	25.7%	2 339	26.7%	7 446	85.0%	2 067	96.9%	13.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	26 554	26 554	-	-	22 278	83.9%	10 698	40.3%	-	-	32 976	124.2%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**290 497**	**291 552**	**38 753**	**13.3%**	**82 554**	**28.4%**	**80 893**	**27.7%**	**57 195**	**19.6%**	**259 395**	**89.0%**	**50 347**	**51.6%**	**13.6%**
Employee related costs	126 195	127 275	31 735	25.1%	31 909	25.3%	30 777	24.2%	33 477	26.3%	127 898	100.5%	28 882	88.5%	15.9%
Remuneration of councillors	15 692	15 692	3 467	22.1%	3 447	22.0%	3 821	24.3%	3 561	22.7%	14 295	91.1%	3 467	85.6%	2.7%
Bulk purchases - electricity	65 349	65 349	(27 120)	(41.5%)	64 514	98.7%	11 481	17.6%	13 818	21.1%	62 693	95.9%	11 966	4.3%	15.5%
Inventory consumed	324	17	7	2.1%	107	32.9%	112	656.5%	175	1 029.9%	400	2 352.6%	91	74.5%	92.8%
Debt impairment	20 385	20 385	22 275	109.3%	(22 275)	(109.3%)	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 217	23 217	-	-	-	-	17 007	73.3%	2	-	17 009	73.3%	-	-	(100.0%)
Interest,Dividends and Rent on Land	2 000	1 500	(195)	(9.8%)	(4 157)	(207.8%)	11 768	784.5%	108	7.2%	7 524	501.6%	391	(34.2%)	(72.4%)
Contracted services	13 003	13 375	4 672	35.9%	5 442	41.9%	2 706	20.2%	2 592	19.4%	15 411	115.2%	2 353	72.0%	10.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	24 330	24 741	3 912	16.1%	3 568	14.7%	3 222	13.0%	3 464	14.0%	14 166	57.3%	3 197	43.9%	8.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	1	-	-	-	-	-	-	(0)	(8.2%)	(0)	(8.2%)	-	-	(100.0%)
Surplus/(Deficit)	**31 511**	**33 549**	**48 948**		**15 228**		**(5 978)**		**(23 834)**		**34 365**		**(17 852)**		
Transfers and subsidies - capital (monetary allocations)	89 322	90 299	9 847	11.0%	14 591	16.3%	35 269	39.1%	25 286	28.0%	84 992	94.1%	-	43.1%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**1 452**		**119 357**		**(17 852)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**1 452**		**119 357**		**(17 852)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**1 452**		**119 357**		**(17 852)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**120 833**	**123 848**	**58 795**		**29 819**		**29 291**		**1 452**		**119 357**		**(17 852)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**92 122**	**93 734**	**11 138**	**12.1%**	**23 762**	**25.8%**	**17 556**	**18.7%**	**20 309**	**21.7%**	**72 766**	**77.6%**	**769 641**	**48.0%**	**(97.4%)**
National Government	74 322	74 839	9 588	12.9%	23 447	31.5%	16 832	22.5%	11 116	14.9%	60 984	81.5%	693 173	81.1%	(98.4%)
Provincial Government	15 000	15 400	474	3.2%	-	-	181	1.2%	8 918	57.9%	9 573	62.2%	2 786	7.8%	220.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 322**	**90 239**	**10 062**	**11.3%**	**23 447**	**26.2%**	**17 013**	**18.9%**	**20 035**	**22.2%**	**70 557**	**78.2%**	**695 959**	**47.5%**	**(97.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	670	-	(100.0%)
Internally generated funds	2 800	3 495	1 076	38.4%	316	11.3%	543	15.5%	275	7.9%	2 209	63.2%	73 012	61.1%	(99.6%)
Capital Expenditure Functional	**92 122**	**93 734**	**11 138**	**12.1%**	**23 762**	**25.8%**	**17 556**	**18.7%**	**20 443**	**21.8%**	**72 900**	**77.8%**	**769 641**	**48.0%**	**(97.3%)**
Municipal governance and administration	**2 800**	**3 495**	**1 076**	**38.4%**	**316**	**11.3%**	**543**	**15.5%**	**275**	**7.9%**	**2 209**	**63.2%**	**52 945**	**85.0%**	**(99.5%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	(462)	94.4%	(100.0%)
Finance and administration	2 800	3 495	1 076	38.4%	316	11.3%	543	15.5%	275	7.9%	2 209	63.2%	51 824	79.5%	(99.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	1 583	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**102 883**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	102 738	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	145	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 382**	**66 382**	**9 588**	**14.4%**	**17 049**	**25.7%**	**12 748**	**19.2%**	**9 614**	**14.5%**	**49 000**	**73.8%**	**536 813**	**45.1%**	**(98.2%)**
Planning and Development	37 737	37 737	9 276	24.6%	11 192	29.7%	5 590	14.8%	4 653	12.3%	30 711	81.4%	129 351	86.3%	(96.4%)
Road Transport	28 645	28 645	313	1.1%	5 857	20.4%	7 159	25.0%	4 961	17.3%	18 289	63.8%	407 462	19.2%	(98.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**22 940**	**23 858**	**474**	**2.1%**	**6 398**	**27.9%**	**4 265**	**17.9%**	**10 554**	**44.2%**	**21 690**	**90.9%**	**75 873**	**78.1%**	**(86.1%)**
Energy sources	22 940	23 458	392	1.7%	6 398	27.9%	4 265	18.2%	10 420	44.4%	21 475	91.5%	58 759	82.4%	(82.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	400	82	-	-	-	-	-	134	33.4%	215	53.8%	17 113	71.8%	(99.2%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 127**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**361 751**	**369 169**	**106 007**	**29.3%**	**107 312**	**29.7%**	**122 191**	**33.1%**	**137 952**	**37.4%**	**473 462**	**128.3%**	**196 412**	**53.2%**	**(29.8%)**
Property rates	31 710	31 708	3 809	12.0%	3 597	11.3%	4 118	13.0%	4 591	14.5%	16 114	50.8%	3 835	50.3%	19.7%
Service charges	76 998	90 379	23 837	31.0%	26 837	34.9%	49 165	54.4%	52 372	57.9%	152 211	168.4%	12 371	62.4%	323.4%
Other revenue	14 330	7 392	3 320	23.2%	3 170	22.1%	2 607	35.3%	3 693	50.0%	12 789	173.0%	4 328	115.1%	(14.7%)
Transfers and Subsidies - Operational	145 328	145 328	53 300	36.7%	46 650	32.1%	35 564	24.5%	57 677	39.7%	193 191	132.9%	170 787	75.2%	(66.2%)
Transfers and Subsidies - Capital	89 322	90 299	18 641	20.9%	20 750	23.2%	23 302	25.8%	11 158	12.4%	73 851	81.8%	-	7.7%	(100.0%)
Interest	4 063	4 063	3 101	76.3%	6 308	155.2%	7 436	183.0%	8 462	208.3%	25 307	622.8%	5 091	475.7%	66.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(261 511)**	**(262 187)**	**-**	**-**	**-**	**-**	**-**	**-**	**(200)**	**.1%**	**(200)**	**.1%**	**(10 704)**	**-**	**(98.1%)**
Suppliers and employees	(259 511)	(260 687)	-	-	-	-	-	-	(200)	.1%	(200)	.1%	(10 704)	-	(98.1%)

Finance charges	(2 000)	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**100 240**	**106 982**	**106 007**	**105.8%**	**107 312**	**107.1%**	**122 191**	**114.2%**	**137 752**	**128.8%**	**473 262**	**442.4%**	**185 708**	**152.5%**	**(25.8%)**
Cash Flow from Investing Activities															
Receipts	-	**1 500**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(99 874)**	**(102 928)**	-	-	-	-	**(88)**	**.1%**	**(7 131)**	**6.9%**	**(7 220)**	**7.0%**	**(1)**	-	**1 015 762.1%**
Capital assets	(99 874)	(102 928)	-	-	-	-	(88)	.1%	(7 131)	6.9%	(7 220)	7.0%	(1)	-	1 015 762.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(99 874)**	**(101 428)**	-	-	-	-	**(88)**	**.1%**	**(7 131)**	**7.0%**	**(7 220)**	**7.1%**	**(1)**	-	**1 015 762.1%**
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	**366**	**5 554**	**106 007**	**28 953.9%**	**107 312**	**29 310.2%**	**122 103**	**2 198.4%**	**130 621**	**2 351.7%**	**466 043**	**8 390.8%**	**185 707**	**(30 432.9%)**	**(29.7%)**
Cash/cash equivalents at the year begin:	30 825	30 825	-	-	106 007	343.9%	213 319	692.0%	335 422	1 088.1%	-	-	27 977	132.4%	1 098.9%
Cash/cash equivalents at the year end:	**31 191**	**36 379**	**106 007**	**339.9%**	**213 319**	**683.9%**	**335 422**	**922.0%**	**466 043**	**1 281.1%**	**466 043**	**1 281.1%**	**213 684**	**1 424.5%**	**118.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 108	17.1%	-	-	1 448	4.0%	28 254	78.9%	35 810	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 967	3.6%	(31)	-	1 098	1.3%	78 865	95.1%	82 900	28.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 213	3.1%	(1)	-	962	1.4%	67 128	95.5%	70 302	24.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	8.3%	-	-	74	9.5%	642	82.3%	781	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 490	4.2%	(0)	-	1 666	2.0%	77 329	93.7%	82 485	28.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	.1%	(1)	-	0	-	18 017	99.9%	18 035	6.2%	-	-	-	-
Total By Income Source	**14 861**	**5.1%**	**(33)**	**-**	**5 248**	**1.8%**	**270 236**	**93.1%**	**290 313**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 828	5.6%	(4)	-	1 758	2.6%	62 725	91.8%	68 307	23.5%	-	-	-	-
Commercial	5 039	13.7%	(17)	-	885	2.4%	30 792	83.9%	36 699	12.6%	-	-	-	-
Households	5 863	3.2%	(13)	-	2 563	1.4%	174 708	95.4%	183 121	63.1%	-	-	-	-
Other	132	6.0%	1	-	42	1.9%	2 011	92.0%	2 186	.8%	-	-	-	-
Total By Customer Group	**14 861**	**5.1%**	**(33)**	**-**	**5 248**	**1.8%**	**270 236**	**93.1%**	**290 313**	**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	-	-	5 456	9.5%	24	-	52 112	90.5%	57 592	53.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	561	2.2%	40	.2%	1 434	5.6%	23 604	92.1%	25 639	23.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 230	17.7%	503	2.1%	208	.9%	18 936	79.3%	23 877	22.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 791**	**4.5%**	**6 000**	**5.6%**	**1 665**	**1.6%**	**94 652**	**88.4%**	**107 108**	**100.0%**

Contact Details

Municipal Manager	Dr Zamuxolo Shasha	043 683 5000
Chief Financial Officer	Mrs Buyiswa Ngwendu	043 683 5079

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**213 773**	**243 973**	**72 292**	**33.8%**	**48 758**	**22.8%**	**38 611**	**15.8%**	**8 323**	**3.4%**	**167 985**	**68.9%**	**8 181**	**86.9%**	**1.7%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 731	2 020	639	36.9%	468	27.1%	470	23.3%	444	22.0%	2 021	100.1%	450	117.8%	(1.4%)
Sale of Goods and Rendering of Services	5 186	4 897	11	.2%	8	.2%	9	.2%	93	1.9%	121	2.5%	288	6.5%	(67.6%)
Agency services	636	636	126	19.9%	104	16.3%	102	16.0%	72	11.3%	404	63.4%	65	68.2%	10.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	533	81	-	85	-	86	16.1%	86	16.2%	339	63.6%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	7 223	7 223	889	12.3%	580	8.0%	748	10.3%	928	12.9%	3 145	43.5%	765	78.9%	21.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	902	1 302	142	15.7%	126	14.0%	128	9.9%	115	8.9%	512	39.3%	219	71.7%	(47.4%)
Licences or permits	2 810	2 410	608	21.6%	665	23.7%	724	30.0%	598	24.8%	2 595	107.7%	556	79.2%	7.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58	58	41	70.8%	113	194.9%	62	107.7%	14	24.6%	230	398.1%	106	1 505.0%	(86.6%)
Non-Exchange Revenue															
Property rates	46 639	46 639	17 959	38.5%	1 457	3.1%	1 482	3.2%	1 440	3.1%	22 337	47.9%	1 368	51.0%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	715	715	104	14.5%	294	41.2%	71	9.9%	215	30.1%	684	95.7%	96	72.5%	124.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 895	172 095	50 751	35.8%	43 844	30.9%	33 822	19.7%	3 352	1.9%	131 769	76.6%	3 330	101.5%	.7%
Interest Receivables	5 977	5 445	942	15.8%	1 013	17.0%	909	16.7%	966	17.7%	3 829	70.3%	937	74.6%	3.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**212 532**	**249 820**	**51 477**	**24.2%**	**57 185**	**26.9%**	**51 082**	**20.4%**	**45 983**	**18.4%**	**205 726**	**82.3%**	**42 283**	**96.7%**	**8.7%**
Employee related costs	100 012	103 917	24 379	24.4%	25 020	25.0%	24 994	24.1%	25 205	24.3%	99 598	95.8%	23 642	100.5%	6.6%
Remuneration of councillors	11 356	11 356	2 443	21.5%	2 442	21.5%	2 443	21.5%	2 801	24.7%	10 128	89.2%	2 398	84.6%	16.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	1 081	1 081	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 219	20 492	5 066	27.8%	3 417	18.8%	5 109	24.9%	5 054	24.7%	18 647	91.0%	3 951	101.4%	27.9%
Interest,Dividends and Rent on Land	568	500	-	-	-	-	-	-	4	.9%	4	.9%	-	.3%	(100.0%)
Contracted services	52 312	78 409	12 206	23.3%	15 621	29.9%	13 016	16.6%	6 361	8.1%	47 204	60.2%	5 998	94.1%	6.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	196	4 880	154	78.9%	4 090	2 090.8%	-	-	-	-	4 244	87.0%	2	20.5%	(100.0%)
Operational Cost and Other Cost	28 789	29 184	7 228	25.1%	6 596	22.9%	5 521	18.9%	6 557	22.5%	25 901	88.8%	6 292	102.8%	4.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 241**	**(5 847)**	**20 816**		**(8 428)**		**(12 470)**		**(37 659)**		**(37 741)**		**(34 102)**		
Transfers and subsidies - capital (monetary allocations)	48 670	48 670	15 839	32.5%	15 404	31.7%	19 576	40.2%	10 292	21.1%	61 112	125.6%	4 641	83.0%	121.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**(27 367)**		**23 371**		**(29 461)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**(27 367)**		**23 371**		**(29 461)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**(27 367)**		**23 371**		**(29 461)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 911**	**42 823**	**36 655**		**6 977**		**7 106**		**(27 367)**		**23 371**		**(29 461)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**49 637**	**46 401**	**12 704**	**25.6%**	**10 806**	**21.8%**	**11 241**	**24.2%**	**7 944**	**17.1%**	**42 695**	**92.0%**	**7 435**	**1 977.7%**	**6.8%**
National Government	31 178	31 017	10 127	32.5%	9 949	31.9%	7 412	23.9%	(23 501)	(75.8%)	3 987	12.9%	5 092	197.3%	(561.5%)
Provincial Government	8 696	8 696	919	10.6%	-	-	2 652	30.5%	4 370	50.3%	7 940	91.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 874**	**39 713**	**11 046**	**27.7%**	**9 949**	**25.0%**	**10 063**	**25.3%**	**(19 131)**	**(48.2%)**	**11 927**	**30.0%**	**5 092**	**178.6%**	**(475.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 763	6 688	1 658	17.0%	857	8.8%	1 178	17.6%	27 075	404.8%	30 768	460.1%	2 343	8 269.6%	1 055.7%
Capital Expenditure Functional	**49 637**	**46 401**	**12 704**	**25.6%**	**10 806**	**21.8%**	**11 241**	**24.2%**	**7 944**	**17.1%**	**42 695**	**92.0%**	**7 685**	**1 807.5%**	**3.4%**
Municipal governance and administration	**12 670**	**9 681**	**919**	**7.3%**	**-**	**-**	**3 304**	**34.1%**	**50 283**	**519.4%**	**54 506**	**563.0%**	**2 654**	**10 626.7%**	**1 794.6%**
Executive and Council	1 304	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 365	9 681	919	8.1%	-	-	3 304	34.1%	50 283	519.4%	54 506	563.0%	2 654	10 626.3%	1 794.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 124**	**13 888**	**2 868**	**19.0%**	**5 175**	**34.2%**	**4 813**	**34.7%**	**(40 595)**	**(292.3%)**	**(27 739)**	**(199.7%)**	**1 256**	**254.9%**	**(3 333.2%)**
Community and Social Services	6 428	5 193	438	6.8%	769	12.0%	3 549	68.3%	(1 477)	(28.4%)	3 280	63.2%	1 213	218.7%	(221.7%)
Sport And Recreation	8 696	8 696	2 430	27.9%	4 405	50.7%	1 265	14.5%	(39 119)	(449.9%)	(31 018)	(356.7%)	42	283.3%	(92 839.7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 188**	**18 272**	**5 838**	**34.0%**	**5 597**	**32.6%**	**2 584**	**14.1%**	**(2 194)**	**(12.0%)**	**11 825**	**64.7%**	**2 385**	**151.6%**	**(192.0%)**
Planning and Development	9 042	9 217	3 238	35.8%	2 887	31.9%	352	3.8%	(3 176)	(34.5%)	3 301	35.8%	2 231	152.4%	(242.3%)
Road Transport	8 147	9 054	2 600	31.9%	2 710	33.3%	2 232	24.7%	982	10.8%	8 525	94.1%	153	150.7%	540.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 656**	**4 560**	**3 078**	**66.1%**	**34**	**.7%**	**540**	**11.8%**	**451**	**9.9%**	**4 103**	**90.0%**	**1 391**	**146.9%**	**(67.6%)**
Energy sources	4 228	4 263	3 078	72.8%	34	.8%	540	12.7%	451	10.6%	4 103	96.2%	1 141	187.8%	(60.5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	428	297	-	-	-	-	-	-	-	-	-	-	250	41.8%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**243 845**	**274 532**	**54 351**	**22.3%**	**21 135**	**8.7%**	**74 341**	**27.1%**	**15 627**	**5.7%**	**165 455**	**60.3%**	**5 429**	**(9.6%)**	**187.9%**
Property rates	38 478	38 478	11 750	30.5%	2 587	6.7%	3 153	8.2%	2 203	5.7%	19 694	51.2%	1 790	55.7%	23.1%
Service charges	1 593	2 020	534	33.5%	516	32.4%	418	20.7%	460	22.8%	1 928	95.4%	390	121.8%	18.0%
Other revenue	5 985	6 045	1 161	19.4%	1 456	24.3%	1 210	20.0%	1 248	20.6%	5 075	83.9%	1 486	94.3%	(16.0%)
Transfers and Subsidies - Operational	141 895	172 095	13 514	9.5%	5 925	4.2%	53 030	30.8%	1 100	.6%	73 570	42.7%	-	(3.5%)	(100.0%)
Transfers and Subsidies - Capital	48 670	48 670	25 305	52.0%	8 954	18.4%	14 139	29.1%	7 821	16.1%	56 220	115.5%	-	(157.7%)	(100.0%)
Interest	7 223	7 223	2 087	28.9%	1 697	23.5%	2 390	33.1%	2 794	38.7%	8 968	124.2%	1 763	148.2%	58.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(201 184)**	**(234 601)**	**(67 352)**	**33.5%**	**(76 922)**	**38.2%**	**(55 099)**	**23.5%**	**(56 921)**	**24.3%**	**(256 294)**	**109.2%**	**(33 187)**	**476.2%**	**71.5%**
Suppliers and employees	(200 616)	(234 101)	(67 352)	33.6%	(76 922)	38.3%	(55 099)	23.5%	(56 921)	24.3%	(256 294)	109.5%	(33 187)	477.3%	71.5%

Finance charges	(568)	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 661**	**39 931**	**(13 001)**	**(30.5%)**	**(55 787)**	**(130.8%)**	**19 243**	**48.2%**	**(41 294)**	**(103.4%)**	**(90 839)**	**(227.5%)**	**(27 759)**	**(7 493.1%)**	**48.8%**
Cash Flow from Investing Activities															
Receipts	**5 339**	**4 354**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 339	4 354	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(57 083)**	**(53 361)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(57 083)	(53 361)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 744)**	**(49 007)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(9 083)**	**(9 076)**	**(13 001)**	**143.1%**	**(55 787)**	**614.2%**	**19 243**	**(212.0%)**	**(41 294)**	**455.0%**	**(90 839)**	**1 000.8%**	**(27 759)**	**4 791.9%**	**48.8%**
Cash/cash equivalents at the year begin:	11 960	14 000	-	-	(13 001)	(108.7%)	(68 788)	(491.3%)	(28 034)	(200.2%)	-	-	(1 015 019)	100.1%	(97.2%)
Cash/cash equivalents at the year end:	**2 877**	**4 924**	**(13 001)**	**(451.9%)**	**(68 788)**	**(2 391.2%)**	**(28 034)**	**(569.4%)**	**(69 327)**	**(1 408.1%)**	**(69 327)**	**(1 408.1%)**	**(1 042 778)**	**(3 604.2%)**	**(93.4%)**

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	702	4.5%	(230)	(1.5%)	222	1.4%	14 762	95.5%	15 456	40.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	244	9.1%	(1)	-	82	3.0%	2 365	87.9%	2 690	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	14.7%	-	-	15	5.5%	226	79.8%	282	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	708	3.6%	-	-	354	1.8%	18 790	94.7%	19 852	52.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	1.1%	(18)	8.7%	(13)	6.3%	(171)	83.8%	(204)	(.5%)	-	-	-	-
Total By Income Source	**1 694**	**4.4%**	**(249)**	**(.7%)**	**659**	**1.7%**	**35 972**	**94.5%**	**38 076**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	205	2.8%	(225)	(3.1%)	107	1.5%	7 111	98.8%	7 197	18.9%	-	-	-	-
Commercial	510	8.4%	(1)	-	172	2.8%	5 423	88.8%	6 104	16.0%	-	-	-	-
Households	674	4.9%	(12)	(.1%)	253	1.8%	12 912	93.4%	13 827	36.3%	-	-	-	-
Other	305	2.8%	(11)	(.1%)	128	1.2%	10 527	96.2%	10 948	28.8%	-	-	-	-
Total By Customer Group	**1 694**	**4.4%**	**(249)**	**(.7%)**	**659**	**1.7%**	**35 972**	**94.5%**	**38 076**	**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	6 893	96.8%	(97)	(1.4%)	71	1.0%	257	3.6%	7 125	64.7%
Auditor-General	12	100.0%	-	-	-	-	-	-	12	.1%
Other	3 535	91.0%	301	7.8%	30	.8%	17	.4%	3 883	35.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10 441**	**94.7%**	**204**	**1.9%**	**101**	**.9%**	**274**	**2.5%**	**11 020**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: RAYMOND MHLABA (EC129)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 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	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**511 667**	**580 216**	**212 711**	**41.6%**	**247 365**	**48.3%**	**189 936**	**32.7%**	**109 842**	**18.9%**	**759 853**	**131.0%**	**108 454**	**93.6%**	**1.3%**
Exchange Revenue															
Service charges - Electricity	90 391	105 747	18 865	20.9%	111 088	122.9%	89 153	84.3%	(40 396)	(38.2%)	178 711	169.0%	65 387	128.5%	(161.8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	36 660	28 200	10 681	29.1%	9 908	27.0%	9 716	34.5%	9 561	33.9%	39 867	141.4%	10 050	97.8%	(4.9%)
Sale of Goods and Rendering of Services	749	521	99	13.2%	138	18.5%	111	21.4%	228	43.7%	577	110.8%	227	76.9%	.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 911	42 601	7 918	23.3%	8 939	26.4%	8 503	20.0%	9 523	22.4%	34 883	81.9%	7 068	98.9%	34.7%
Interest earned from Current and Non Current Assets	4 129	2 000	622	15.1%	439	10.6%	184	9.2%	543	27.1%	1 787	89.4%	(38)	30.1%	(1 517.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	1 170	257	28.0%	252	27.5%	250	21.4%	327	28.0%	1 085	92.8%	268	101.3%	22.0%
Licences or permits	9 191	8 000	3 307	36.0%	(472)	(5.1%)	2 747	34.3%	(142)	(1.8%)	5 440	68.0%	596	53.4%	(123.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 407	1 424	203	3.8%	102	1.9%	161	11.3%	101 919	7 157.6%	102 385	7 190.4%	(103)	16.1%	(99 315.9%)
Non-Exchange Revenue															
Property rates	74 569	115 061	63 718	85.4%	27 276	36.6%	10 485	9.1%	11 971	10.4%	113 450	98.6%	12 216	88.2%	(2.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	220	666	132	60.1%	171	77.9%	156	23.4%	268	40.3%	728	109.2%	146	111.7%	83.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	233 154	233 154	95 736	41.1%	80 122	34.4%	57 368	24.6%	1 713	.7%	234 938	100.8%	2 085	89.5%	(17.9%)
Interest Receivables	22 371	41 671	11 173	49.9%	9 402	42.0%	11 101	26.6%	14 327	34.4%	46 003	110.4%	9 949	98.4%	44.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	604	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**503 020**	**553 203**	**118 531**	**23.6%**	**118 077**	**23.5%**	**132 411**	**23.9%**	**164 852**	**29.8%**	**533 872**	**96.5%**	**(232 163)**	**112.9%**	**(171.0%)**
Employee related costs	229 914	231 433	56 274	24.5%	56 397	24.5%	58 477	25.3%	59 904	25.9%	231 053	99.8%	10 259	97.9%	483.9%
Remuneration of councillors	21 050	21 050	5 339	25.4%	5 387	25.6%	6 009	28.5%	5 541	26.3%	22 276	105.8%	5 184	101.8%	6.9%
Bulk purchases - electricity	97 726	117 292	37 823	38.7%	22 461	23.0%	24 995	21.3%	25 381	21.6%	110 660	94.3%	(293 552)	93.9%	(108.6%)
Inventory consumed	-	9	-	-	-	-	1	15.6%	-	-	1	15.6%	8	-	(100.0%)
Debt impairment	50 405	50 405	-	-	-	-	-	-	37 741	74.9%	37 741	74.9%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	23 715	41 857	8 921	37.6%	10 426	44.0%	23 277	55.6%	5 961	14.2%	48 585	116.1%	33 387	725.5%	(82.1%)
Interest,Dividends and Rent on Land	6 020	6 020	180	3.0%	3 519	58.5%	135	2.2%	604	10.0%	4 439	73.7%	(70)	1.3%	(965.2%)
Contracted services	25 761	34 733	2 992	11.6%	7 930	30.8%	5 175	14.9%	3 968	11.4%	20 065	57.8%	5 902	50.9%	(32.8%)
Transfers and subsidies	3 100	3 100	300	9.7%	400	12.9%	450	14.5%	1 450	46.8%	2 600	83.9%	3 863	201.8%	(62.5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	45 328	47 305	6 701	14.8%	11 558	25.5%	13 891	29.4%	24 302	51.4%	56 452	119.3%	10 841	92.2%	124.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	(7 984)	-	(100.0%)
Surplus/(Deficit)	**8 647**	**27 012**	**94 180**		**129 288**		**57 525**		**(55 010)**		**225 982**		**340 617**		
Transfers and subsidies - capital (monetary allocations)	76 237	116 917	20 102	26.4%	37 097	48.7%	5 248	4.5%	36 514	31.2%	98 961	84.6%	4 941	170.0%	639.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**(18 497)**		**324 943**		**345 558**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**(18 497)**		**324 943**		**345 558**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**(18 497)**		**324 943**		**345 558**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**84 884**	**143 930**	**114 282**		**166 385**		**62 773**		**(18 497)**		**324 943**		**345 558**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 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	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**72 155**	**107 503**	**28 821**	**39.9%**	**18 645**	**25.8%**	**9 182**	**8.5%**	**20 882**	**19.4%**	**77 530**	**72.1%**	**5 679**	**80.6%**	**267.7%**
National Government	63 572	98 946	28 631	45.0%	18 485	29.1%	7 025	7.1%	22 392	22.6%	76 534	77.3%	4 330	87.0%	417.2%
Provincial Government	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 572**	**98 981**	**28 631**	**45.0%**	**18 485**	**29.1%**	**7 025**	**7.1%**	**22 392**	**22.6%**	**76 534**	**77.3%**	**4 330**	**86.8%**	**417.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 583	8 522	190	2.2%	159	1.9%	2 157	25.3%	(1 510)	(17.7%)	996	11.7%	1 349	19.8%	(211.9%)
Capital Expenditure Functional	**72 624**	**107 503**	**28 831**	**39.7%**	**19 089**	**26.3%**	**9 182**	**8.5%**	**20 882**	**19.4%**	**77 984**	**72.5%**	**5 676**	**78.9%**	**267.9%**
Municipal governance and administration	**870**	**1 391**	**12**	**1.3%**	**536**	**61.6%**	**21**	**1.5%**	**64**	**4.6%**	**632**	**45.4%**	**(8)**	**5.0%**	**(921.1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	870	1 391	12	1.3%	536	61.6%	21	1.5%	64	4.6%	632	45.4%	(8)	5.0%	(921.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 574**	**5 426**	**-**	**-**	**68**	**1.2%**	**2 136**	**39.4%**	**(1 834)**	**(33.8%)**	**370**	**6.8%**	**-**	**-**	**(100.0%)**
Community and Social Services	43	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 174	1 043	-	-	68	5.8%	-	-	-	-	68	6.5%	-	-	-
Public Safety	4 357	4 348	-	-	-	-	2 136	49.1%	(1 834)	(42.2%)	302	6.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 181**	**100 685**	**28 819**	**43.5%**	**18 485**	**27.9%**	**5 300**	**5.3%**	**21 669**	**21.5%**	**74 274**	**73.8%**	**5 684**	**84.5%**	**281.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	66 181	100 685	28 819	43.5%	18 485	27.9%	5 300	5.3%	21 669	21.5%	74 274	73.8%	5 684	84.5%	281.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**1 726**	**-**	**983**	**-**	**2 709**	**-**	**-**	**26.2%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	1 726	-	983	-	2 709	-	-	100.0%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 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	Fourth Quarter Actual Expenditure	Fourth Quarter 4th Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	2024/25 Fourth Quarter Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**549 881**	**612 282**	**116 705**	**21.2%**	**67 507**	**12.3%**	**9 875**	**1.6%**	**212 121**	**34.6%**	**406 208**	**66.3%**	**(94 580)**	**35.5%**	**(324.3%)**
Property rates	74 569	106 962	3 300	4.4%	11 238	15.1%	4 531	4.2%	10 363	9.7%	29 432	27.5%	(3 949)	(3.6%)	(362.4%)
Service charges	144 519	141 376	9 286	6.4%	6 633	4.6%	11 933	8.4%	12 481	8.8%	40 333	28.5%	(13 970)	(12.0%)	(189.3%)
Other revenue	17 274	11 873	4 041	23.4%	238	1.4%	3 608	30.4%	102 786	865.7%	110 673	932.1%	1 167	38.5%	8 710.7%
Transfers and Subsidies - Operational	260 570	301 250	23 505	9.0%	184	.1%	-	-	-	-	23 689	7.9%	(74 000)	35.9%	(100.0%)
Transfers and Subsidies - Capital	48 821	48 821	51 872	106.2%	-	-	(32 680)	(66.9%)	58 490	119.8%	77 682	159.1%	(15 280)	83.5%	(482.8%)
Interest	4 129	2 000	24 701	598.3%	49 214	1 192.1%	22 482	1 124.1%	28 002	1 400.1%	124 399	6 220.0%	11 453	2 791.2%	144.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(450 681)**	**(486 351)**	**(96 245)**	**21.4%**	**(126 690)**	**28.1%**	**(67 691)**	**13.9%**	**(52 121)**	**10.7%**	**(342 747)**	**70.5%**	**(47 171)**	**78.1%**	**10.5%**
Suppliers and employees	(444 061)	(479 731)	(96 245)	21.7%	(126 690)	28.5%	(67 691)	14.1%	(52 121)	10.9%	(342 747)	71.4%	(47 171)	79.3%	10.5%

Finance charges	(3 520)	(3 520)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(3 100)	(3 100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**99 201**	**125 931**	**20 460**	**20.6%**	**(59 183)**	**(59.7%)**	**(57 816)**	**(45.9%)**	**160 000**	**127.1%**	**63 461**	**50.4%**	**(141 750)**	**(205.6%)**	**(212.9%)**
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	**(82 978)**	**(123 628)**	**-**	**-**	**14**	**-**	**2**	**-**	**-**	**-**	**16**	**-**	**-**	**-**	**-**
Capital assets	(82 978)	(123 628)	-	-	14	-	2	-	-	-	16	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(82 978)**	**(123 628)**	**-**	**-**	**14**	**-**	**2**	**-**	**-**	**-**	**16**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**16 222**	**2 303**	**20 460**	**126.1%**	**(59 169)**	**(364.7%)**	**(57 814)**	**(2 510.4%)**	**160 000**	**6 947.5%**	**63 478**	**2 756.3%**	**(141 750)**	**5 321.7%**	**(212.9%)**
Cash/cash equivalents at the year begin:	-	-	-	-	20 460	-	(38 709)	-	(96 523)	-	-	-	(10 784)	369.4%	795.1%
Cash/cash equivalents at the year end:	**16 222**	**2 303**	**20 460**	**126.1%**	**(38 709)**	**(238.6%)**	**(96 523)**	**(4 191.2%)**	**63 478**	**2 756.3%**	**63 478**	**2 756.3%**	**(152 534)**	**(25 303.8%)**	**(141.6%)**

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	113	.5%	-	-	58	.3%	20 775	99.2%	20 946	53.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	197	3.6%	-	-	94	1.7%	5 213	94.7%	5 504	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	530	4.0%	-	-	245	1.8%	12 471	94.1%	13 247	34.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(78)	10.6%	(8)	1.1%	(3)	.4%	(652)	87.9%	(742)	(1.9%)	-	-	-	-
Total By Income Source	**763**	**2.0%**	**(8)**	**-**	**394**	**1.0%**	**37 808**	**97.1%**	**38 955**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	298	1.4%	(6)	-	146	.7%	20 996	98.0%	21 433	55.0%	-	-	-	-
Commercial	112	1.9%	(1)	-	61	1.0%	5 781	97.1%	5 954	15.3%	-	-	-	-
Households	231	3.2%	(2)	-	101	1.4%	6 824	95.4%	7 153	18.4%	-	-	-	-
Other	122	2.8%	-	-	86	2.0%	4 207	95.3%	4 415	11.3%	-	-	-	-
Total By Customer Group	**763**	**2.0%**	**(8)**	**-**	**394**	**1.0%**	**37 808**	**97.1%**	**38 955**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 659	71.4%	(130)	(3.5%)	(796)	(21.4%)	1 993	53.5%	3 726	1.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	39 402	16.2%	28 430	11.7%	6 184	2.5%	169 187	69.6%	243 204	98.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**42 061**	**17.0%**	**28 300**	**11.5%**	**5 388**	**2.2%**	**171 181**	**69.3%**	**246 930**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**2 007 874**	**2 009 607**	**755 392**	**37.6%**	**661 870**	**33.0%**	**692 690**	**34.5%**	**82 963**	**4.1%**	**2 192 915**	**109.1%**	**235 384**	**106.6%**	**(64.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	460 955	458 705	148 809	32.3%	146 037	31.7%	275 395	60.0%	(35 955)	(7.8%)	534 286	116.5%	144 088	101.7%	(125.0%)
Service charges - Waste Water Management	153 581	153 581	45 007	29.3%	45 037	29.3%	60 351	39.3%	45 233	29.5%	195 628	127.4%	42 471	109.2%	6.5%
Service charges - Waste Management	-	-	-	-	-	-	(39)	-	311	-	272	-	-	-	(100.0%)
Sale of Goods and Rendering of Services	7 344	7 344	2 542	34.6%	2 454	33.4%	3 467	47.2%	2 554	34.8%	11 016	150.0%	2 316	129.5%	10.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	103 169	103 169	55 485	53.8%	64 607	62.6%	57 649	55.9%	60 360	58.5%	238 102	230.8%	46 357	178.1%	30.2%
Interest earned from Current and Non Current Assets	36 963	36 963	90	.2%	302	.8%	(9 122)	(24.7%)	7 673	20.8%	(1 056)	(2.9%)	-	76.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	401	401	170	42.5%	165	41.3%	165	41.3%	165	41.3%	666	166.4%	99	99.3%	66.3%
Licences or permits	-	-	59	-	47	-	41	-	67	-	214	-	52	-	29.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	(13)	-	264	-	749	-	348	-	1 349	-	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	10	-	9	-	19	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 245 461	1 247 182	503 243	40.4%	402 955	32.4%	304 023	24.4%	2 198	.2%	1 212 419	97.2%	-	180.9%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	2 262	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 149 424**	**2 180 843**	**404 585**	**18.8%**	**130 360**	**6.1%**	**308 941**	**14.2%**	**387 760**	**17.8%**	**1 231 646**	**56.5%**	**16 969**	**46.1%**	**2 185.2%**
Employee related costs	851 302	837 991	198 166	23.3%	2 658	.3%	193 976	23.1%	197 386	23.6%	592 185	70.7%	(468)	72.5%	(42 262.9%)
Remuneration of councillors	19 122	19 122	4 228	22.1%	22	.1%	4 761	24.9%	4 413	23.1%	13 425	70.2%	-	74.1%	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	333 439	338 250	-	-	-	-	-	-	1	-	1	-	-	.8%	(100.0%)
Debt impairment	352 800	312 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	102 498	102 498	41 511	40.5%	-	-	(41 511)	(40.5%)	27 053	26.4%	27 053	26.4%	-	61.9%	(100.0%)
Interest,Dividends and Rent on Land	649	651	90	13.8%	206	31.8%	344	52.9%	275	42.3%	915	140.6%	-	125.2%	(100.0%)
Contracted services	218 807	290 493	124 792	57.0%	80 593	36.8%	80 640	27.8%	94 073	32.4%	380 099	130.8%	10 064	77.6%	834.7%
Transfers and subsidies	19 195	18 159	5 206	27.1%	76	.4%	10 519	57.9%	715	3.9%	16 515	90.9%	4 963	79.6%	(85.6%)
Irrecoverable debts written off	-	-	(1)	-	(1)	-	(57)	-	16 056	-	15 997	-	32	-	50 001.2%
Operational Cost and Other Cost	251 612	260 879	30 593	12.2%	46 807	18.6%	60 268	23.1%	47 787	18.3%	185 456	71.1%	2 377	59.2%	1 910.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(141 550)**	**(171 236)**	**350 807**		**531 509**		**383 749**		**(304 796)**		**961 269**		**218 415**		
Transfers and subsidies - capital (monetary allocations)	674 705	724 440	173 403	25.7%	222 164	32.9%	70 493	9.7%	102 383	14.1%	568 443	78.5%	-	59.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	1 507	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**(202 413)**		**1 529 712**		**218 415**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**(202 413)**		**1 529 712**		**218 415**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**(202 413)**		**1 529 712**		**218 415**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**533 155**	**554 711**	**524 211**		**753 673**		**454 242**		**(202 413)**		**1 529 712**		**218 415**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**533 155**	**556 961**	**102 504**	**19.2%**	**165 339**	**31.0%**	**79 394**	**14.3%**	**77 246**	**13.9%**	**424 482**	**76.2%**	**(138)**	**63.1%**	**(56 253.3%)**
National Government	475 881	498 627	103 436	21.7%	155 145	32.6%	77 552	15.6%	70 397	14.1%	406 530	81.5%	1 970	71.2%	3 473.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**475 881**	**498 627**	**103 436**	**21.7%**	**155 145**	**32.6%**	**77 552**	**15.6%**	**70 397**	**14.1%**	**406 530**	**81.5%**	**1 970**	**71.2%**	**3 473.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	57 274	58 334	(932)	(1.6%)	10 194	17.8%	1 842	3.2%	6 849	11.7%	17 953	30.8%	(2 107)	(4.7%)	(425.0%)
Capital Expenditure Functional	**533 155**	**556 961**	**102 504**	**19.2%**	**165 339**	**31.0%**	**79 394**	**14.3%**	**80 805**	**14.5%**	**428 041**	**76.9%**	**(138)**	**69.5%**	**(58 840.1%)**
Municipal governance and administration	**6 796**	**12 218**	**(914)**	**(13.4%)**	**621**	**9.1%**	**1 402**	**11.5%**	**5 015**	**41.0%**	**6 124**	**50.1%**	**-**	**39.0%**	**(100.0%)**
Executive and Council	65	57	7	11.0%	-	-	-	-	-	-	7	12.5%	-	92.0%	-
Finance and administration	6 731	12 161	(921)	(13.7%)	621	9.2%	1 402	11.5%	5 015	41.2%	6 117	50.3%	-	38.6%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**730**	**330**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**745.2%**	**-**
Community and Social Services	700	300	-	-	-	-	-	-	-	-	-	-	-	1.2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 090**	**3 090**	**-**	**-**	**-**	**-**	**-**	**-**	**41**	**1.3%**	**41**	**1.3%**	**-**	**136.4%**	**(100.0%)**
Planning and Development	4 030	3 030	-	-	-	-	-	-	-	-	-	-	-	136.4%	-
Road Transport	60	60	-	-	-	-	-	-	41	67.6%	41	67.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**521 539**	**541 323**	**103 417**	**19.8%**	**164 718**	**31.6%**	**77 992**	**14.4%**	**75 749**	**14.0%**	**421 876**	**77.9%**	**(138)**	**71.2%**	**(55 164.7%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	505 294	468 951	103 417	20.5%	133 887	26.5%	66 453	14.2%	62 745	13.4%	366 503	78.2%	(138)	71.1%	(45 712.0%)
Waste Water Management	16 245	72 372	-	-	30 831	189.8%	11 539	15.9%	13 003	18.0%	55 373	76.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 273 651**	**2 325 107**	**(307 861)**	**(13.5%)**	**(392 904)**	**(17.3%)**	**(461 450)**	**(19.8%)**	**(275 346)**	**(11.8%)**	**(1 437 562)**	**(61.8%)**	**-**	**300.8%**	**(100.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	314 768	314 768	10 718	3.4%	-	-	-	-	-	-	10 718	3.4%	-	79.1%	-
Other revenue	7 744	7 744	31 619	408.3%	26 529	342.6%	30 901	399.0%	32 465	419.2%	121 514	1 569.1%	-	11.0%	(100.0%)
Transfers and Subsidies - Operational	1 239 471	1 241 192	(305 626)	(24.7%)	(217 985)	(17.6%)	(382 687)	(30.8%)	(236 439)	(19.0%)	(1 142 737)	(92.1%)	-	950.0%	(100.0%)
Transfers and Subsidies - Capital	674 705	724 440	(44 140)	(6.5%)	(195 136)	(28.9%)	(115 655)	(16.0%)	(65 040)	(9.0%)	(419 970)	(58.0%)	-	-	(100.0%)
Interest	36 963	36 963	(432)	(1.2%)	(6 313)	(17.1%)	5 991	16.2%	(6 333)	(17.1%)	(7 087)	(19.2%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 803 647)**	**(1 670 668)**	**(480 445)**	**26.6%**	**(449 466)**	**24.9%**	**(553 330)**	**33.1%**	**(462 577)**	**27.7%**	**(1 945 818)**	**116.5%**	**7**	**113.3%**	**(7 012 035.2%)**
Suppliers and employees	(1 786 104)	(1 654 272)	(480 445)	26.9%	(449 466)	25.2%	(553 330)	33.4%	(462 577)	28.0%	(1 945 818)	117.6%	7	114.7%	(7 012 035.2%)

Finance charges	(649)	(651)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(16 895)	(15 745)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**470 004**	**654 440**	**(788 306)**	**(167.7%)**	**(842 370)**	**(179.2%)**	**(1 014 780)**	**(155.1%)**	**(737 924)**	**(112.8%)**	**(3 383 380)**	**(517.0%)**	**7**	**834.2%**	**(11 185 848.6%)**
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	**(603 106)**	**(629 103)**	**278 693**	**(46.2%)**	**90 863**	**(15.1%)**	**54 477**	**(8.7%)**	**48 677**	**(7.7%)**	**472 710**	**(75.1%)**	**-**	**-**	**(100.0%)**
Capital assets	(603 106)	(629 103)	278 693	(46.2%)	90 863	(15.1%)	54 477	(8.7%)	48 677	(7.7%)	472 710	(75.1%)	-	-	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(603 106)**	**(629 103)**	**278 693**	**(46.2%)**	**90 863**	**(15.1%)**	**54 477**	**(8.7%)**	**48 677**	**(7.7%)**	**472 710**	**(75.1%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(133 102)**	**25 337**	**(509 613)**	**382.9%**	**(751 507)**	**564.6%**	**(960 303)**	**(3 790.2%)**	**(689 247)**	**(2 720.4%)**	**(2 910 670)**	**(11 488.0%)**	**7**	**(3 242.0%)**	**###########**
Cash/cash equivalents at the year begin:	227 978	184 797	-	-	(509 613)	(223.5%)	(1 261 120)	(682.4%)	(2 221 423)	(1 202.1%)	-	-	4 608 839	-	(148.2%)
Cash/cash equivalents at the year end:	**94 876**	**210 134**	**(509 613)**	**(537.1%)**	**(1 261 120)**	**(1 329.2%)**	**(2 221 423)**	**(1 057.1%)**	**(2 910 667)**	**(1 385.1%)**	**(2 910 667)**	**(1 385.1%)**	**4 608 845**	**1 838.0%**	**(163.2%)**

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	98 308	5.6%	47 134	2.7%	33 155	1.9%	1 589 226	89.9%	1 767 823	53.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 711	2.4%	15 945	2.3%	15 505	2.2%	659 667	93.2%	707 827	21.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	7.3%	55	7.3%	55	7.3%	584	78.1%	748	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	235 293	100.0%	235 293	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42 339	7.4%	42 374	7.4%	39 302	6.9%	447 373	78.3%	571 389	17.4%	-	-	-	-
Total By Income Source	**157 412**	**4.8%**	**105 508**	**3.2%**	**88 016**	**2.7%**	**2 932 143**	**89.3%**	**3 283 079**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	24 352	14.0%	21 607	12.4%	9 981	5.7%	117 719	67.8%	173 658	5.3%	-	-	-	-
Commercial	16 673	5.1%	13 403	4.1%	2 197	.7%	297 348	90.2%	329 621	10.0%	-	-	-	-
Households	90 805	4.3%	55 250	2.6%	56 846	2.7%	1 912 082	90.4%	2 114 983	64.4%	-	-	-	-
Other	25 582	3.8%	15 248	2.3%	18 992	2.9%	604 994	91.0%	664 816	20.2%	-	-	-	-
Total By Customer Group	**157 412**	**4.8%**	**105 508**	**3.2%**	**88 016**	**2.7%**	**2 932 143**	**89.3%**	**3 283 079**	**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	(7 529)	127.0%	1 602	(27.0%)	-	-	-	-	(5 926)	(1.2%)
Bulk Water	14 478	4.7%	291	.1%	33 120	10.8%	259 392	84.4%	307 281	59.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 783	16.4%	10 146	4.9%	762	.4%	161 398	78.3%	206 088	40.0%
Auditor-General	40	100.0%	-	-	-	-	-	-	40	-
Other	7 213	91.9%	153	2.0%	-	-	483	6.2%	7 849	1.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**47 985**	**9.3%**	**12 192**	**2.4%**	**33 882**	**6.6%**	**421 273**	**81.7%**	**515 331**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**503 625**	**503 625**	**145 780**	**28.9%**	**60 899**	**12.1%**	**90 115**	**17.9%**	**56 241**	**11.2%**	**353 036**	**70.1%**	**39 133**	**72.5%**	**43.7%**
Exchange Revenue															
Service charges - Electricity	212 027	212 027	44 795	21.1%	40 741	19.2%	35 825	16.9%	37 675	17.8%	159 036	75.0%	26 503	72.7%	42.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	47 947	47 947	4 970	10.4%	10 007	20.9%	7 315	15.3%	7 139	14.9%	29 431	61.4%	6 245	56.6%	14.3%
Sale of Goods and Rendering of Services	3 119	3 119	338	10.8%	342	11.0%	320	10.3%	445	14.3%	1 445	46.3%	441	49.4%	.9%
Agency services	2 817	2 817	112	4.0%	55	2.0%	139	4.9%	93	3.3%	399	14.2%	89	14.1%	5.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	44 336	44 336	3 519	7.9%	3 817	8.6%	3 881	8.8%	3 296	7.4%	14 513	32.7%	3 857	36.6%	(14.6%)
Interest earned from Current and Non Current Assets	1 948	1 948	32	1.6%	30	1.5%	45	2.3%	23	1.2%	129	6.6%	52	16.8%	(55.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 128	3 128	2 855	91.3%	(2 048)	(65.5%)	579	18.5%	594	19.0%	1 979	63.3%	571	69.2%	4.0%
Licences or permits	87	87	1	1.5%	0	.4%	3	4.0%	3	3.3%	8	9.3%	2	63.9%	55.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 735	9 735	1 817	18.7%	1 651	17.0%	1 991	20.5%	1 309	13.5%	6 768	69.5%	(3 711)	44.7%	(135.3%)
Non-Exchange Revenue															
Property rates	78 361	78 361	55 830	71.2%	(100)	(.1%)	(739)	(.9%)	(227)	(.3%)	54 764	69.9%	(139)	34.9%	63.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	396	396	35	8.9%	28	7.2%	1 246	314.4%	783	197.7%	2 093	528.1%	45	7 850.9%	1 653.1%
Licences or permits	6 971	6 971	862	12.4%	534	7.7%	841	12.1%	478	6.9%	2 715	38.9%	569	54.3%	(16.0%)
Transfer and subsidies - Operational	68 380	68 380	27 674	40.5%	2 659	3.9%	35 552	52.0%	2 521	3.7%	68 405	100.0%	1 447	101.4%	74.2%
Interest Receivables	11 796	11 796	2 923	24.8%	3 107	26.3%	2 433	20.6%	2 073	17.6%	10 536	89.3%	3 142	106.3%	(34.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	12 575	12 575	19	.1%	76	.6%	684	5.4%	36	.3%	814	6.5%	21	(.7%)	73.4%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**492 229**	**478 782**	**122 229**	**24.8%**	**110 842**	**22.5%**	**149 460**	**31.2%**	**171 145**	**35.7%**	**553 676**	**115.6%**	**49 368**	**109.3%**	**246.7%**
Employee related costs	123 605	123 605	32 357	26.2%	32 143	26.0%	35 008	28.3%	32 723	26.5%	132 231	107.0%	31 771	100.3%	3.0%
Remuneration of councillors	10 090	10 090	2 113	20.9%	2 398	23.8%	2 161	21.4%	2 473	24.5%	9 145	90.6%	2 113	90.3%	17.0%
Bulk purchases - electricity	150 000	150 000	34 606	23.1%	13 370	8.9%	43 927	29.3%	48 551	32.4%	140 454	93.6%	30 455	152.5%	59.4%
Inventory consumed	5 573	5 573	2 177	39.1%	4 150	74.5%	1 072	19.2%	8 513	152.8%	15 912	285.5%	2 636	131.0%	223.0%
Debt impairment	31 320	17 872	-	-	-	-	-	-	-	-	-	-	(22 500)	30.0%	(100.0%)
Depreciation, Amortisation and Impairment	55 000	55 000	15 658	28.5%	16 156	29.4%	16 444	29.9%	17 214	31.3%	65 472	119.0%	(34 012)	56.9%	(150.6%)
Interest,Dividends and Rent on Land	18 490	18 490	7 583	41.0%	5 071	27.4%	19 426	105.1%	23 168	125.3%	55 249	298.8%	9 783	264.0%	136.8%
Contracted services	50 096	50 096	12 402	24.8%	18 370	36.7%	14 118	28.2%	22 551	45.0%	67 440	134.6%	15 426	91.2%	46.2%
Transfers and subsidies	3 180	3 180	1 069	33.6%	874	27.5%	981	30.8%	1 152	36.2%	4 075	128.2%	1 109	179.1%	3.9%
Irrecoverable debts written off	-	-	(23)	-	-	-	-	-	-	-	(23)	-	-	-	-
Operational Cost and Other Cost	44 875	44 875	14 287	31.8%	18 310	40.8%	16 324	36.4%	14 800	33.0%	63 721	142.0%	12 588	90.8%	17.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 395**	**24 843**	**23 551**		**(49 942)**		**(59 345)**		**(114 904)**		**(200 640)**		**(10 235)**		
Transfers and subsidies - capital (monetary allocations)	31 234	31 234	7 573	24.2%	10 172	32.6%	6 662	21.3%	5 378	17.2%	29 785	95.4%	8 413	103.5%	(36.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(109 526)**		**(170 855)**		**(1 822)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(109 526)**		**(170 855)**		**(1 822)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(109 526)**		**(170 855)**		**(1 822)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 629**	**56 077**	**31 124**		**(39 770)**		**(52 683)**		**(109 526)**		**(170 855)**		**(1 822)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**31 734**	**31 734**	**45 732**	**144.1%**	**10 101**	**31.8%**	**35 119**	**110.7%**	**2 310**	**7.3%**	**93 262**	**293.9%**	**7 048**	**302.6%**	**(67.2%)**
National Government	31 234	31 234	43 371	138.9%	10 101	32.3%	34 281	109.8%	724	2.3%	88 477	283.3%	6 749	296.9%	(89.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 234**	**31 234**	**43 371**	**138.9%**	**10 101**	**32.3%**	**34 281**	**109.8%**	**724**	**2.3%**	**88 477**	**283.3%**	**6 749**	**296.9%**	**(89.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	2 361	472.2%	-	-	837	167.4%	1 586	317.3%	4 785	956.9%	299	-	430.6%
Capital Expenditure Functional	**31 734**	**31 734**	**45 825**	**144.4%**	**10 714**	**33.8%**	**35 940**	**113.3%**	**8 329**	**26.2%**	**100 808**	**317.7%**	**7 408**	**406.6%**	**12.4%**
Municipal governance and administration	**-**	**-**	**93**	**-**	**613**	**-**	**821**	**-**	**6 019**	**-**	**7 547**	**-**	**360**	**-**	**1 571.4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	93	-	613	-	821	-	6 019	-	7 547	-	360	-	1 571.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**2 062**	**-**	**-**	**-**	**837**	**-**	**1 586**	**-**	**4 486**	**-**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	2 062	-	-	-	837	-	1 586	-	4 486	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 305**	**23 305**	**30 254**	**129.8%**	**9 111**	**39.1%**	**33 947**	**145.7%**	**(1 911)**	**(8.2%)**	**71 401**	**306.4%**	**5 014**	**267.3%**	**(138.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 305	23 305	30 254	129.8%	9 111	39.1%	33 947	145.7%	(1 911)	(8.2%)	71 401	306.4%	5 014	267.3%	(138.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 429**	**8 429**	**13 416**	**159.2%**	**990**	**11.7%**	**335**	**4.0%**	**2 635**	**31.3%**	**17 375**	**206.1%**	**2 034**	**-**	**29.5%**
Energy sources	-	-	9 648	-	-	-	61	-	123	-	9 832	-	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 429	8 429	3 468	41.1%	990	11.7%	274	3.2%	2 512	29.8%	7 244	85.9%	1 735	-	44.7%
Waste Management	-	-	299	-	-	-	-	-	-	-	299	-	299	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**474 336**	**539 027**	**129 915**	**27.4%**	**69 793**	**14.7%**	**115 709**	**21.5%**	**66 020**	**12.2%**	**381 437**	**70.8%**	**57 829**	**90.9%**	**14.2%**
Property rates	77 995	89 791	13 086	16.8%	9 250	11.9%	5 958	6.6%	6 732	7.5%	35 026	39.0%	5 667	47.1%	18.8%
Service charges	248 301	296 023	42 597	17.2%	36 745	14.8%	41 412	14.0%	39 096	13.2%	159 851	54.0%	26 352	53.1%	48.4%
Other revenue	52 311	26 253	7 273	13.9%	6 295	12.0%	7 692	29.3%	6 605	25.2%	27 865	106.1%	12 113	114.1%	(45.5%)
Transfers and Subsidies - Operational	62 546	62 546	33 199	53.1%	6 893	11.0%	35 253	56.4%	2 753	4.4%	78 098	124.9%	5 665	120.9%	(51.4%)
Transfers and Subsidies - Capital	31 234	62 465	33 760	108.1%	10 600	33.9%	25 384	40.6%	10 810	17.3%	80 554	129.0%	8 034	362.0%	34.6%
Interest	1 948	1 948	-	-	10	.5%	8	.4%	24	1.2%	42	2.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(400 336)**	**(401 790)**	**(99 007)**	**24.7%**	**(87 534)**	**21.9%**	**(77 280)**	**19.2%**	**(56 749)**	**14.1%**	**(320 571)**	**79.8%**	**(63 890)**	**66.4%**	**(11.2%)**
Suppliers and employees	(381 847)	(383 300)	(99 007)	25.9%	(87 534)	22.9%	(77 280)	20.2%	(56 749)	14.8%	(320 571)	83.6%	(63 890)	71.4%	(11.2%)

Finance charges	(18 490)	(18 490)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**73 999**	**137 238**	**30 908**	**41.8%**	**(17 741)**	**(24.0%)**	**38 428**	**28.0%**	**9 271**	**6.8%**	**60 866**	**44.4%**	**(6 061)**	**(652.7%)**	**(253.0%)**
Cash Flow from Investing Activities															
Receipts	**12 575**	**12 575**	**19**	**.1%**	**76**	**.6%**	**683**	**5.4%**	**36**	**.3%**	**813**	**6.5%**	**21**	**.3%**	**73.4%**
Proceeds on disposal of PPE	12 575	12 575	19	.1%	76	.6%	683	5.4%	36	.3%	813	6.5%	21	.3%	73.4%
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(31 734)**	**-**	**(7 398)**	**23.3%**	**(7 611)**	**24.0%**	**(4 362)**	**-**	**(670)**	**-**	**(20 041)**	**-**	**(1 146)**	**65.5%**	**(41.5%)**
Capital assets	(31 734)	-	(7 398)	23.3%	(7 611)	24.0%	(4 362)	-	(670)	-	(20 041)	-	(1 146)	65.5%	(41.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(19 159)**	**12 575**	**(7 379)**	**38.5%**	**(7 536)**	**39.3%**	**(3 679)**	**(29.3%)**	**(634)**	**(5.0%)**	**(19 228)**	**(152.9%)**	**(1 125)**	**135.8%**	**(43.6%)**
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	**54 841**	**149 813**	**23 528**	**42.9%**	**(25 277)**	**(46.1%)**	**34 749**	**23.2%**	**8 637**	**5.8%**	**41 637**	**27.8%**	**(7 186)**	**(235.1%)**	**(220.2%)**
Cash/cash equivalents at the year begin:	5 707	783	1 655	29.0%	28 596	501.1%	3 319	424.1%	38 069	4 864.2%	1 655	211.5%	84 834	160.8%	(55.1%)
Cash/cash equivalents at the year end:	**60 548**	**150 596**	**28 596**	**47.2%**	**3 319**	**5.5%**	**38 069**	**25.3%**	**46 605**	**30.9%**	**46 605**	**30.9%**	**74 120**	**(316.6%)**	**(37.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 674	20.9%	2 942	5.8%	2 353	4.6%	35 039	68.7%	51 008	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 253	2.1%	767	.5%	1 653	1.0%	152 477	96.4%	158 151	42.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 316	2.1%	1 950	1.3%	2 484	1.6%	146 611	95.0%	154 362	41.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	356	4.7%	118	1.5%	154	2.0%	7 017	91.8%	7 645	2.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**17 599**	**4.7%**	**5 778**	**1.6%**	**6 644**	**1.8%**	**341 144**	**91.9%**	**371 166**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 006	8.3%	1 706	3.5%	1 617	3.3%	41 196	84.9%	48 524	13.1%	-	-	-	-
Commercial	3 742	21.5%	729	4.2%	438	2.5%	12 479	71.8%	17 389	4.7%	-	-	-	-
Households	9 851	3.2%	3 342	1.1%	4 589	1.5%	287 469	94.2%	305 252	82.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 599**	**4.7%**	**5 778**	**1.6%**	**6 644**	**1.8%**	**341 144**	**91.9%**	**371 166**	**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	21 416	2.2%	16 980	1.8%	16 015	1.7%	910 468	94.4%	964 879	93.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 401	20.1%	5 887	11.4%	14 633	28.2%	20 923	40.4%	51 844	5.0%
Auditor-General	183	1.1%	456	2.6%	138	.8%	16 482	95.5%	17 260	1.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**32 000**	**3.1%**	**23 323**	**2.3%**	**30 786**	**3.0%**	**947 874**	**91.7%**	**1 033 983**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: VUYISILE MINI (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**287 546**	**282 803**	**92 540**	**32.2%**	**80 476**	**28.0%**	**58 875**	**20.8%**	**17 232**	**6.1%**	**249 124**	**88.1%**	**22 270**	**93.8%**	**(22.6%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 066	2 066	395	19.1%	394	19.1%	394	19.1%	395	19.1%	1 578	76.4%	379	106.3%	4.1%
Sale of Goods and Rendering of Services	10 830	10 838	277	2.6%	641	5.9%	41	.4%	36	.3%	994	9.2%	156	6.0%	(77.1%)
Agency services	1 300	1 300	253	19.4%	246	18.9%	178	13.7%	174	13.4%	851	65.4%	219	92.7%	(20.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 000	2 000	1	-	1	.1%	1	.1%	1	.1%	4	.2%	5	.4%	(76.3%)
Interest earned from Current and Non Current Assets	7 500	5 500	298	4.0%	356	4.8%	151	2.7%	11 857	215.6%	12 662	230.2%	12 221	277.4%	(3.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	982	1 176	148	15.1%	314	32.0%	185	15.7%	262	22.3%	909	77.3%	303	121.8%	(13.5%)
Licences or permits	2 500	2 500	537	21.5%	478	19.1%	379	15.1%	363	14.5%	1 757	70.3%	366	68.7%	(.9%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	20 373	17 723	2 420	11.9%	1 745	8.6%	2 435	13.7%	1 665	9.4%	8 265	46.6%	2 714	64.1%	(38.6%)
Surcharges and Taxes	20 000	19 995	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 740	1 440	166	9.6%	76	4.3%	70	4.9%	47	3.3%	360	25.0%	32	17.6%	48.1%
Licences or permits	300	170	82	27.4%	49	16.4%	23	13.8%	30	17.8%	185	108.9%	16	47.1%	94.2%
Transfer and subsidies - Operational	212 456	212 596	86 607	40.8%	74 073	34.9%	52 928	24.9%	322	.2%	213 929	100.6%	2 463	101.0%	(86.9%)
Interest Receivables	5 000	5 000	1 356	27.1%	2 102	42.0%	2 091	41.8%	2 081	41.6%	7 630	152.6%	3 395	230.1%	(38.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**303 139**	**307 545**	**75 643**	**25.0%**	**75 315**	**24.8%**	**74 932**	**24.4%**	**50 650**	**16.5%**	**276 540**	**89.9%**	**64 722**	**96.3%**	**(21.7%)**
Employee related costs	162 071	162 271	41 664	25.7%	42 914	26.5%	43 546	26.8%	28 481	17.6%	156 604	96.5%	39 410	103.3%	(27.7%)
Remuneration of councillors	22 962	22 962	4 600	20.0%	4 741	20.6%	5 717	24.9%	3 357	14.6%	18 415	80.2%	4 734	87.8%	(29.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 660	4 760	890	19.1%	876	18.8%	299	6.3%	557	11.7%	2 623	55.1%	1 155	85.2%	(51.8%)
Debt impairment	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	33 500	35 000	5 835	17.4%	5 835	17.4%	7 835	22.4%	4 107	11.7%	23 613	67.5%	-	83.5%	(100.0%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	1	-	1	-	1	(1 405.7%)	(29.1%)
Contracted services	30 575	30 911	8 421	27.5%	7 954	26.0%	5 215	16.9%	3 425	11.1%	25 016	80.9%	5 843	67.8%	(41.4%)
Transfers and subsidies	4 348	4 848	1 299	29.9%	1 959	45.0%	1 908	39.4%	1 752	36.1%	6 918	142.7%	2 330	156.0%	(24.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	37 523	39 293	12 933	34.5%	11 036	29.4%	10 412	26.5%	8 971	22.8%	43 351	110.3%	11 249	113.3%	(20.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 593)**	**(24 742)**	**16 898**		**5 160**		**(16 057)**		**(33 417)**		**(27 416)**		**(42 452)**		
Transfers and subsidies - capital (monetary allocations)	123 804	123 804	12 450	10.1%	45 763	37.0%	9 013	7.3%	15 551	12.6%	82 778	66.9%	20 915	54.1%	(25.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**(17 866)**		**55 362**		**(21 538)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**(17 866)**		**55 362**		**(21 538)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**(17 866)**		**55 362**		**(21 538)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**108 211**	**99 062**	**29 348**		**50 923**		**(7 044)**		**(17 866)**		**55 362**		**(21 538)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**130 438**	**115 881**	**12 081**	**9.3%**	**26 408**	**20.2%**	**10 108**	**8.7%**	**13 644**	**11.8%**	**62 241**	**53.7%**	**18 405**	**67.9%**	**(25.9%)**
National Government	107 717	91 293	11 049	10.3%	24 543	22.8%	9 979	10.9%	11 812	12.9%	57 384	62.9%	12 798	62.5%	(7.7%)
Provincial Government	17 478	17 417	433	2.5%	-	-	96	.5%	1 553	8.9%	2 082	12.0%	3 824	1 609.7%	(59.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**125 195**	**108 710**	**11 482**	**9.2%**	**24 543**	**19.6%**	**10 074**	**9.3%**	**13 366**	**12.3%**	**59 465**	**54.7%**	**16 622**	**67.3%**	**(19.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 243	7 170	599	11.4%	1 864	35.6%	34	.5%	278	3.9%	2 775	38.7%	1 783	78.0%	(84.4%)
Capital Expenditure Functional	**130 438**	**115 881**	**12 081**	**9.3%**	**27 530**	**21.1%**	**10 902**	**9.4%**	**13 695**	**11.8%**	**64 208**	**55.4%**	**18 405**	**67.9%**	**(25.6%)**
Municipal governance and administration	**4 461**	**4 314**	**565**	**12.7%**	**1 640**	**36.8%**	**802**	**18.6%**	**130**	**3.0%**	**3 136**	**72.7%**	**1 767**	**76.5%**	**(92.6%)**
Executive and Council	17	17	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 443	4 297	565	12.7%	1 640	36.9%	802	18.7%	130	3.0%	3 136	73.0%	1 767	78.7%	(92.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**87**	**100**	**199**	**229.1%**	**-**	**-**	**-**	**-**	**-**	**-**	**199**	**199.3%**	**16**	**46.8%**	**(100.0%)**
Community and Social Services	87	200	166	190.5%	-	-	-	-	-	-	166	82.8%	-	39.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	(100)	34	-	-	-	-	-	-	-	34	(33.6%)	16	84.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**106 920**	**91 166**	**10 005**	**9.4%**	**23 461**	**21.9%**	**8 150**	**8.9%**	**9 819**	**10.8%**	**51 434**	**56.4%**	**15 445**	**71.4%**	**(36.4%)**
Planning and Development	435	2 609	47	10.9%	918	211.1%	-	-	-	-	965	37.0%	-	22.1%	-
Road Transport	106 486	88 557	9 957	9.4%	22 543	21.2%	8 150	9.2%	9 819	11.1%	50 469	57.0%	15 445	71.6%	(36.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 970**	**20 301**	**1 312**	**6.9%**	**2 429**	**12.8%**	**1 951**	**9.6%**	**3 746**	**18.5%**	**9 438**	**46.5%**	**1 177**	**37.3%**	**218.3%**
Energy sources	18 622	19 953	1 312	7.0%	2 429	13.0%	1 925	9.6%	3 547	17.8%	9 213	46.2%	1 177	38.0%	201.3%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	199	-	199	-	-	4.0%	(100.0%)
Waste Management	348	348	-	-	-	-	26	7.5%	-	-	26	7.5%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**370 887**	**367 135**	**45 339**	**12.2%**	**38 004**	**10.2%**	**42 256**	**11.5%**	**(133 763)**	**(36.4%)**	**(8 164)**	**(2.2%)**	**26 352**	**(36.0%)**	**(607.6%)**
Property rates	12 224	10 634	2 973	24.3%	528	4.3%	588	5.5%	5 905	55.5%	9 993	94.0%	783	48.8%	654.5%
Service charges	1 425	1 425	180	12.6%	352	24.7%	216	15.2%	414	29.0%	1 161	81.5%	365	123.6%	13.3%
Other revenue	13 476	13 167	2 289	17.0%	1 256	9.3%	1 015	7.7%	1 551	11.8%	6 111	46.4%	(6 877)	(31.6%)	(122.5%)
Transfers and Subsidies - Operational	212 458	212 605	2 569	1.2%	943	.4%	6 898	3.2%	(14 329)	(6.7%)	(3 919)	(1.8%)	(9 758)	(15.1%)	46.8%
Transfers and Subsidies - Capital	123 804	123 804	37 328	30.2%	34 925	28.2%	33 540	27.1%	(127 303)	(102.8%)	(21 511)	(17.4%)	41 839	(85.0%)	(404.3%)
Interest	7 500	5 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(245 715)**	**(249 327)**	**(21 845)**	**8.9%**	**(17 429)**	**7.1%**	**(6 615)**	**2.7%**	**(1 464)**	**.6%**	**(47 353)**	**19.0%**	**(6 269)**	**27.5%**	**(76.6%)**
Suppliers and employees	(240 715)	(243 827)	(21 845)	9.1%	(17 429)	7.2%	(6 615)	2.7%	(1 464)	.6%	(47 353)	19.4%	(6 269)	28.0%	(76.6%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(5 000)	(5 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**125 172**	**117 808**	**23 494**	**18.8%**	**20 575**	**16.4%**	**35 641**	**30.3%**	**(135 227)**	**(114.8%)**	**(55 517)**	**(47.1%)**	**20 082**	**(145.0%)**	**(773.4%)**
Cash Flow from Investing Activities															
Receipts	**5 750**	**5 750**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 750	5 750	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(150 004)**	**(133 278)**	-	-	-	-	**(5)**	-	-	-	**(5)**	-	-	-	-
Capital assets	(150 004)	(133 278)	-	-	-	-	(5)	-	-	-	(5)	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 254)**	**(127 528)**	-	-	-	-	**(5)**	-	-	-	**(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	**(19 082)**	**(9 720)**	**23 494**	**(123.1%)**	**20 575**	**(107.8%)**	**35 636**	**(366.6%)**	**(135 227)**	**1 391.2%**	**(55 522)**	**571.2%**	**20 082**	**(2 755.2%)**	**(773.4%)**
Cash/cash equivalents at the year begin:	66 092	66 092	-	-	23 490	35.5%	44 065	66.7%	79 702	120.6%	-	-	(167 533)	101.3%	(147.6%)
Cash/cash equivalents at the year end:	**47 009**	**56 371**	**23 490**	**50.0%**	**44 065**	**93.7%**	**79 702**	**141.4%**	**(28 390)**	**(50.4%)**	**(28 390)**	**(50.4%)**	**(147 450)**	**(199.7%)**	**(80.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	988	2.7%	(1)	-	515	1.4%	35 517	95.9%	37 019	44.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100.0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	172	2.4%	(0)	-	80	1.1%	6 842	96.5%	7 094	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	2.2%	-	-	31	1.0%	3 055	96.8%	3 155	3.8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 374	3.8%	-	-	704	2.0%	33 954	94.2%	36 031	43.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(245)	47.7%	(7)	1.4%	(4)	.8%	(257)	50.1%	(513)	(.6%)	-	-	-	-
Total By Income Source	**2 358**	**2.8%**	**(8)**	**-**	**1 326**	**1.6%**	**79 142**	**95.6%**	**82 817**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 010	2.7%	(0)	-	590	1.6%	35 225	95.7%	36 824	44.5%	-	-	-	-
Commercial	823	3.7%	(7)	-	396	1.8%	21 087	94.6%	22 299	26.9%	-	-	-	-
Households	441	2.0%	(1)	-	298	1.3%	21 538	96.7%	22 275	26.9%	-	-	-	-
Other	84	5.9%	-	-	43	3.0%	1 292	91.1%	1 419	1.7%	-	-	-	-
Total By Customer Group	**2 358**	**2.8%**	**(8)**	**-**	**1 326**	**1.6%**	**79 142**	**95.6%**	**82 817**	**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	-	-	-	-	-	-	(0)	100.0%	(0)	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 148	(25.5%)	645	(14.3%)	(571)	12.7%	(5 730)	127.1%	(4 508)	62.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	951	(35.6%)	1 421	(53.2%)	119	(4.5%)	(5 161)	193.3%	(2 670)	37.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 099**	**(29.2%)**	**2 066**	**(28.8%)**	**(451)**	**6.3%**	**(10 891)**	**151.7%**	**(7 178)**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**247 172**	**279 473**	**99 464**	**40.2%**	**71 952**	**29.1%**	**59 377**	**21.2%**	**25 266**	**9.0%**	**256 058**	**91.6%**	**25 271**	**94.2%**	**-**
Exchange Revenue															
Service charges - Electricity	26 000	30 500	6 360	24.5%	6 010	23.1%	5 617	18.4%	6 111	20.0%	24 098	79.0%	4 044	96.4%	51.1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 000	12 100	2 759	23.0%	2 709	22.6%	2 686	22.2%	2 691	22.2%	10 845	89.6%	2 668	106.7%	.8%
Sale of Goods and Rendering of Services	160	310	49	30.9%	75	46.6%	45	14.6%	460	148.4%	629	202.9%	38	87.4%	1 114.8%
Agency services	1 500	1 500	201	13.4%	230	15.4%	253	16.8%	172	11.5%	856	57.1%	227	82.5%	(24.2%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 120	2 120	2 133	100.6%	2 109	99.5%	2 129	100.4%	1 428	67.4%	7 800	367.9%	2 020	383.3%	(29.3%)
Interest earned from Current and Non Current Assets	15 000	15 000	5 832	38.9%	819	5.5%	1 344	9.0%	7 599	50.7%	15 594	104.0%	2 829	103.7%	168.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	400	1 800	98	24.6%	96	24.0%	168	9.3%	1 526	84.8%	1 888	104.9%	(114)	36.6%	(1 435.1%)
Licences or permits	1 450	1 500	229	15.8%	336	23.2%	314	20.9%	186	12.4%	1 066	71.1%	88	92.3%	111.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	20 827	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 210	230	31	2.5%	33	2.8%	46	19.9%	211	91.7%	321	139.4%	61	12.3%	244.2%
Non-Exchange Revenue															
Property rates	14 100	16 100	8 774	62.2%	3 296	23.4%	3 866	24.0%	2 573	16.0%	18 509	115.0%	1 218	99.6%	111.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 700	3 700	77	2.1%	115	3.1%	142	3.8%	121	3.3%	456	12.3%	88	131.9%	37.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	167 532	169 435	69 848	41.7%	55 564	33.2%	41 653	24.6%	1 137	.7%	168 202	99.3%	11 324	89.6%	(90.0%)
Interest Receivables	2 000	2 300	1 043	52.2%	555	27.8%	1 114	48.5%	1 050	45.6%	3 763	163.6%	779	184.8%	34.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	0	2 050	2 027	202 748 100.0%	2	231 700.0%	-	-	-	-	2 030	99.0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**276 950**	**299 027**	**63 999**	**23.1%**	**77 849**	**28.1%**	**66 682**	**22.3%**	**66 636**	**22.3%**	**275 166**	**92.0%**	**68 254**	**112.6%**	**(2.4%)**
Employee related costs	103 547	110 609	27 743	26.8%	35 908	34.7%	27 079	24.5%	27 825	25.2%	118 555	107.2%	26 566	106.8%	4.7%
Remuneration of councillors	15 672	15 672	3 529	22.5%	5 386	34.4%	4 177	26.7%	3 918	25.0%	17 010	108.5%	3 665	102.2%	6.9%
Bulk purchases - electricity	19 000	23 000	8 127	42.8%	4 071	21.4%	4 504	19.6%	2 090	9.1%	18 793	81.7%	5 544	118.5%	(62.3%)
Inventory consumed	8 446	3 581	318	3.8%	371	4.4%	118	3.3%	1 172	32.7%	1 979	55.3%	785	84.1%	49.3%
Debt impairment	2 184	2 184	-	-	-	-	-	-	-	-	-	-	-	.1%	-
Depreciation, Amortisation and Impairment	16 688	16 688	5 595	33.5%	5 994	35.9%	6 166	37.0%	5 894	35.3%	23 650	141.7%	4 774	119.4%	23.5%
Interest,Dividends and Rent on Land	0	-	0	5 925.0%	2	45 225.0%	2	-	0	-	4	-	1	-	(55.0%)
Contracted services	51 457	74 387	9 901	19.2%	12 674	24.6%	13 938	18.7%	16 029	21.5%	52 541	70.6%	15 957	138.8%	.4%
Transfers and subsidies	1 684	880	-	-	258	15.3%	114	12.9%	236	26.8%	608	69.1%	328	132.0%	(27.9%)
Irrecoverable debts written off	0	-	-	-	1 804	20 042 200.0%	23	-	-	-	1 826	-	54	-	(100.0%)
Operational Cost and Other Cost	58 273	52 026	8 786	15.1%	11 381	19.5%	10 561	20.3%	9 471	18.2%	40 199	77.3%	10 580	108.5%	(10.5%)
Disposal of Fixed and Intangible Assets	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(29 778)**	**(19 554)**	**35 464**		**(5 897)**		**(7 305)**		**(41 370)**		**(19 108)**		**(42 984)**		
Transfers and subsidies - capital (monetary allocations)	120 213	97 884	11 445	9.5%	54 396	45.2%	9 501	9.7%	21 571	22.0%	96 913	99.0%	20 261	112.9%	6.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**(19 799)**		**77 805**		**(22 723)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**(19 799)**		**77 805**		**(22 723)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**(19 799)**		**77 805**		**(22 723)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 435**	**78 330**	**46 910**		**48 499**		**2 196**		**(19 799)**		**77 805**		**(22 723)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**174 617**	**111 359**	**18 872**	**10.8%**	**42 214**	**24.2%**	**11 644**	**10.5%**	**23 052**	**20.7%**	**95 783**	**86.0%**	**27 101**	**98.5%**	**(14.9%)**
National Government	144 978	80 914	17 044	11.8%	39 437	27.2%	9 785	12.1%	16 959	21.0%	83 225	102.9%	24 061	100.5%	(29.5%)
Provincial Government	16 970	14 720	782	4.6%	1 126	6.6%	102	.7%	3 968	27.0%	5 978	40.6%	1 611	60.8%	146.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**161 948**	**95 634**	**17 826**	**11.0%**	**40 564**	**25.0%**	**9 887**	**10.3%**	**20 926**	**21.9%**	**89 203**	**93.3%**	**25 672**	**99.0%**	**(18.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 669	15 725	1 046	8.3%	1 651	13.0%	1 757	11.2%	2 126	13.5%	6 580	41.8%	1 429	82.9%	48.7%
Capital Expenditure Functional	**174 617**	**111 359**	**18 872**	**10.8%**	**42 214**	**24.2%**	**11 644**	**10.5%**	**23 052**	**20.7%**	**95 783**	**86.0%**	**27 101**	**97.1%**	**(14.9%)**
Municipal governance and administration	**2 228**	**1 500**	**-**	**-**	**-**	**-**	**554**	**36.9%**	**-**	**-**	**554**	**36.9%**	**50**	**11.2%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	50	100.0%	(100.0%)
Finance and administration	2 228	1 500	-	-	-	-	554	36.9%	-	-	554	36.9%	-	9.2%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**110**	**800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	110	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**142 357**	**102 359**	**12 801**	**9.0%**	**33 434**	**23.5%**	**9 887**	**9.7%**	**21 666**	**21.2%**	**77 787**	**76.0%**	**18 990**	**105.4%**	**14.1%**
Planning and Development	3 697	33 572	344	9.3%	-	-	2 551	7.6%	5 666	16.9%	8 561	25.5%	1 359	70.0%	316.8%
Road Transport	138 661	68 787	12 457	9.0%	33 434	24.1%	7 336	10.7%	16 000	23.3%	69 226	100.6%	17 630	106.3%	(9.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 922**	**6 700**	**6 071**	**20.3%**	**8 780**	**29.3%**	**1 203**	**18.0%**	**1 386**	**20.7%**	**17 441**	**260.3%**	**8 062**	**84.5%**	**(82.8%)**
Energy sources	29 602	5 900	6 071	20.5%	8 521	28.8%	793	13.4%	1 386	23.5%	16 771	284.3%	8 042	84.2%	(82.8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	320	800	-	-	260	81.1%	411	51.3%	-	-	670	83.8%	20	692.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**273 692**	**177 963**	**-**	**-**	**-**	**-**	**49 910**	**28.0%**	**14 131**	**7.9%**	**64 041**	**36.0%**	**28 553**	**456.4%**	**(50.5%)**
Property rates	14 043	28 874	-	-	-	-	60	.2%	4 372	15.1%	4 432	15.3%	1 227	257.3%	256.2%
Service charges	22 184	87 860	-	-	-	-	1 256	1.4%	3 831	4.4%	5 087	5.8%	16 663	478.2%	(77.0%)
Other revenue	8 152	8 152	-	-	-	-	202	2.5%	1 230	15.1%	1 432	17.6%	2 326	320.7%	(47.1%)
Transfers and Subsidies - Operational	162 811	4 236	-	-	-	-	40 521	956.5%	-	-	40 521	956.5%	-	452.4%	-
Transfers and Subsidies - Capital	61 902	48 842	-	-	-	-	7 870	16.1%	4 563	9.3%	12 432	25.5%	7 584	501.4%	(39.8%)
Interest	4 600	-	-	-	-	-	1	-	136	-	137	-	753	15.2%	(82.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(211 981)**	**(249 637)**	**(49 553)**	**23.4%**	**(56 098)**	**26.5%**	**(67 220)**	**26.9%**	**(93 242)**	**37.4%**	**(266 113)**	**106.6%**	**(53 294)**	**105.4%**	**75.0%**
Suppliers and employees	(211 970)	(249 626)	(49 553)	23.4%	(56 098)	26.5%	(67 220)	26.9%	(93 242)	37.4%	(266 113)	106.6%	(53 294)	105.4%	75.0%

Finance charges	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**61 711**	**(71 673)**	**(49 553)**	**(80.3%)**	**(56 098)**	**(90.9%)**	**(17 310)**	**24.2%**	**(79 111)**	**110.4%**	**(202 072)**	**281.9%**	**(24 741)**	**923.2%**	**219.8%**
Cash Flow from Investing Activities															
Receipts	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(59 757)**	**(129 755)**	**-**	**-**	**-**	**-**	**(3 934)**	**3.0%**	**(25 626)**	**19.7%**	**(29 560)**	**22.8%**	**(913)**	**5.0%**	**2 706.0%**
Capital assets	(59 757)	(129 755)	-	-	-	-	(3 934)	3.0%	(25 626)	19.7%	(29 560)	22.8%	(913)	5.0%	2 706.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 757)**	**(129 755)**	**-**	**-**	**-**	**-**	**(3 934)**	**3.0%**	**(25 626)**	**19.7%**	**(29 560)**	**22.8%**	**(913)**	**5.0%**	**2 706.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 954**	**(201 429)**	**(49 553)**	**(2 535.9%)**	**(56 098)**	**(2 870.9%)**	**(21 244)**	**10.5%**	**(104 736)**	**52.0%**	**(231 632)**	**115.0%**	**(25 654)**	**1 521.2%**	**308.3%**
Cash/cash equivalents at the year begin:	0	135 229	-	-	(49 553)	(78 656 182.5%)	(105 652)	(78.1%)	(126 896)	(93.8%)	-	-	1 347 631	-	(109.4%)
Cash/cash equivalents at the year end:	**1 954**	**(66 200)**	**(49 553)**	**(2 535.9%)**	**(105 652)**	**(5 406.7%)**	**(126 896)**	**191.7%**	**(231 632)**	**349.9%**	**(231 632)**	**349.9%**	**1 321 977**	**1 521.2%**	**(117.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 212	10.7%	731	3.5%	630	3.1%	17 055	82.7%	20 628	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 694	3.1%	1 069	1.9%	1 043	1.9%	51 610	93.1%	55 416	33.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 100	3.4%	1 462	1.6%	1 447	1.6%	85 002	93.4%	91 011	54.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	12.6%	27	4.2%	55	8.6%	475	74.6%	638	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**7 087**	**4.2%**	**3 290**	**2.0%**	**3 174**	**1.9%**	**154 142**	**91.9%**	**167 693**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 716	5.4%	1 208	2.4%	1 180	2.4%	45 011	89.8%	50 115	29.9%	-	-	-	-
Commercial	1 325	7.7%	501	2.9%	399	2.3%	15 060	87.1%	17 285	10.3%	-	-	-	-
Households	2 951	3.0%	1 539	1.6%	1 554	1.6%	91 902	93.8%	97 947	58.4%	-	-	-	-
Other	96	4.1%	41	1.8%	41	1.7%	2 169	92.4%	2 347	1.4%	-	-	-	-
Total By Customer Group	**7 087**	**4.2%**	**3 290**	**2.0%**	**3 174**	**1.9%**	**154 142**	**91.9%**	**167 693**	**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	4	55.8%	3	44.2%	-	-	-	-	7	.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 343	97.7%	55	1.6%	-	-	24	.7%	3 422	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 347**	**97.6%**	**59**	**1.7%**	**-**	**-**	**24**	**.7%**	**3 429**	**100.0%**

Contact Details

Municipal Manager	Ms Thozama T Madotyeni	047 878 2000
Chief Financial Officer	Mr Siphiwo David Xinti	047 878 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: DR. A.B. XUMA (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**253 534**	**254 836**	**94 231**	**37.2%**	**68 325**	**26.9%**	**52 268**	**20.5%**	**3 157**	**1.2%**	**217 982**	**85.5%**	**16 761**	**102.3%**	**(81.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 193	1 313	322	27.0%	322	27.0%	310	23.6%	214	16.3%	1 167	88.9%	308	111.5%	(30.7%)
Sale of Goods and Rendering of Services	843	404	291	34.5%	57	6.8%	87	21.6%	54	13.4%	489	121.2%	104	59.8%	(48.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	353	427	103	29.2%	106	29.9%	108	25.4%	73	17.2%	390	91.5%	101	(237.1%)	(27.5%)
Interest earned from Current and Non Current Assets	3 278	1 678	636	19.4%	218	6.6%	301	17.9%	353	21.0%	1 507	89.8%	613	53.0%	(42.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	406	384	111	27.2%	267	65.7%	71	18.4%	42	10.9%	490	127.6%	59	56.5%	(29.2%)
Licences or permits	3 773	3 266	733	19.4%	698	18.5%	923	28.3%	442	13.5%	2 797	85.6%	564	86.0%	(21.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	799	399	48	6.0%	-	-	29	7.3%	-	-	77	19.3%	186	108.6%	(100.0%)
Non-Exchange Revenue															
Property rates	8 244	9 579	8 865	107.5%	(0)	-	-	-	-	-	8 865	92.5%	(4)	192.2%	(100.0%)
Surcharges and Taxes	31 024	33 507	-	-	-	-	-	-	-	-	-	-	11 962	97.8%	(100.0%)
Fines, penalties and forfeits	212	509	70	32.9%	108	51.0%	95	18.7%	112	22.0%	385	75.6%	74	142.9%	52.2%
Licences or permits	91	91	40	43.7%	21	23.7%	30	32.5%	68	75.2%	159	175.1%	155	186.5%	(55.9%)
Transfer and subsidies - Operational	201 632	201 632	82 639	41.0%	66 080	32.8%	49 855	24.7%	1 504	.7%	200 077	99.2%	2 230	101.9%	(32.6%)
Interest Receivables	1 687	1 648	375	22.2%	449	26.6%	460	27.9%	295	17.9%	1 579	95.8%	409	194.9%	(27.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**269 517**	**281 550**	**57 385**	**21.3%**	**52 352**	**19.4%**	**60 156**	**21.4%**	**47 906**	**17.0%**	**217 799**	**77.4%**	**52 328**	**80.2%**	**(8.5%)**
Employee related costs	117 462	118 662	28 889	24.6%	28 410	24.2%	38 069	32.1%	19 589	16.5%	114 956	96.9%	26 715	98.7%	(26.7%)
Remuneration of councillors	20 648	18 234	4 076	19.7%	4 057	19.6%	4 525	24.8%	4 234	23.2%	16 892	92.6%	4 133	88.4%	2.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 975	3 958	382	9.6%	377	9.5%	501	12.7%	1 194	30.2%	2 455	62.0%	1 411	86.6%	(15.3%)
Debt impairment	(4 281)	4 747	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	46 931	46 931	-	-	-	-	-	-	-	-	-	-	-	(2.7%)	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 325	35 879	12 370	34.1%	10 096	27.8%	8 347	23.3%	10 930	30.5%	41 743	116.3%	9 586	99.3%	14.0%
Transfers and subsidies	4 109	4 899	788	19.2%	1 237	30.1%	425	8.7%	1 694	34.6%	4 143	84.6%	2 795	85.2%	(39.4%)
Irrecoverable debts written off	4 514	4 514	216	4.8%	239	5.3%	442	9.8%	36	.8%	933	20.7%	210	540.3%	(82.9%)
Operational Cost and Other Cost	39 835	43 728	10 664	26.8%	7 936	19.9%	7 847	17.9%	10 230	23.4%	36 677	83.9%	7 478	93.4%	36.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 983)**	**(26 714)**	**36 846**		**15 973**		**(7 887)**		**(44 749)**		**183**		**(35 567)**		
Transfers and subsidies - capital (monetary allocations)	122 974	122 974	51 239	41.7%	26 770	21.8%	6 627	5.4%	939	.8%	85 575	69.6%	16 203	50.0%	(94.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	118.4%	-
Surplus/(Deficit) after capital transfers and contributions	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**(43 810)**		**85 758**		**(19 364)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**(43 810)**		**85 758**		**(19 364)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**(43 810)**		**85 758**		**(19 364)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 991**	**96 260**	**88 086**		**42 743**		**(1 260)**		**(43 810)**		**85 758**		**(19 364)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**126 403**	**113 352**	**41 931**	**33.2%**	**30 642**	**24.2%**	**27 797**	**24.5%**	**2 221**	**2.0%**	**102 590**	**90.5%**	**21 112**	**14.7%**	**(89.5%)**
National Government	106 934	106 934	39 763	37.2%	23 777	22.2%	7 947	7.4%	2 176	2.0%	73 663	68.9%	18 470	(34.5%)	(88.2%)
Provincial Government	-	-	(25 941)	-	-	-	-	-	-	-	(25 941)	-	-	(16.4%)	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**106 934**	**106 934**	**13 821**	**12.9%**	**23 777**	**22.2%**	**7 947**	**7.4%**	**2 176**	**2.0%**	**47 721**	**44.6%**	**18 470**	**(30.8%)**	**(88.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 470	6 418	28 109	144.4%	6 865	35.3%	19 849	309.3%	45	.7%	54 869	854.9%	2 642	303.0%	(98.3%)
Capital Expenditure Functional	**126 403**	**113 352**	**41 931**	**33.2%**	**30 642**	**24.2%**	**27 797**	**24.5%**	**2 221**	**2.0%**	**102 590**	**90.5%**	**21 112**	**13.5%**	**(89.5%)**
Municipal governance and administration	**19 470**	**2 579**	**16 463**	**84.6%**	**1 654**	**8.5%**	**9 421**	**365.3%**	**45**	**1.8%**	**27 583**	**1 069.5%**	**1 088**	**538.8%**	**(95.8%)**
Executive and Council	-	-	2 074	-	-	-	-	-	-	-	2 074	-	-	223.7%	-
Finance and administration	19 470	2 579	14 364	73.8%	1 654	8.5%	9 421	365.3%	45	1.8%	25 485	988.1%	1 088	761.9%	(95.8%)
Internal audit	-	-	25	-	-	-	-	-	-	-	25	-	-	-	-
Community and Public Safety	**34 203**	**34 203**	**4 090**	**12.0%**	**-**	**-**	**412**	**1.2%**	**-**	**-**	**4 501**	**13.2%**	**-**	**17.8%**	**-**
Community and Social Services	-	-	823	-	-	-	-	-	-	-	823	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	2 921	-	-	-	2 921	-	-	-	-
Public Safety	-	-	757	-	-	-	-	-	-	-	757	-	-	-	-
Housing	34 203	34 203	2 510	7.3%	-	-	(2 510)	(7.3%)	-	-	-	-	-	8.3%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 202**	**59 041**	**10 943**	**19.8%**	**22 860**	**41.4%**	**10 107**	**17.1%**	**2 176**	**3.7%**	**46 086**	**78.1%**	**16 971**	**4.8%**	**(87.2%)**
Planning and Development	-	-	(329)	-	-	-	-	-	-	-	(329)	-	-	104.1%	-
Road Transport	55 202	59 041	11 272	20.4%	22 860	41.4%	10 107	17.1%	2 176	3.7%	46 415	78.6%	16 971	(5.2%)	(87.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 529**	**17 529**	**10 435**	**59.5%**	**6 128**	**35.0%**	**7 857**	**44.8%**	**-**	**-**	**24 420**	**139.3%**	**3 053**	**(9.0%)**	**(100.0%)**
Energy sources	17 529	17 529	10 582	60.4%	6 128	35.0%	7 857	44.8%	-	-	24 567	140.2%	3 053	(8.6%)	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	(146)	-	-	-	-	-	-	-	(146)	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**397 153**	**394 218**	**250 514**	**63.1%**	**181 964**	**45.8%**	**166 098**	**42.1%**	**54 260**	**13.8%**	**652 836**	**165.6%**	**82 658**	**128.4%**	**(34.4%)**
Property rates	8 244	6 290	2 164	26.2%	414	5.0%	510	8.1%	202	3.2%	3 289	52.3%	279	43.4%	(27.7%)
Service charges	960	(146)	-	-	-	-	0	(.2%)	5	(3.5%)	5	(3.7%)	216	158.7%	(97.7%)
Other revenue	63 999	64 226	124 974	195.3%	91 996	143.7%	103 246	160.8%	52 771	82.2%	372 986	580.7%	7 465	42.0%	606.9%
Transfers and Subsidies - Operational	200 834	200 874	83 097	41.4%	68 530	34.1%	49 067	24.4%	41	-	200 734	99.9%	74 612	223.7%	(99.9%)
Transfers and Subsidies - Capital	122 974	122 974	40 266	32.7%	21 013	17.1%	13 269	10.8%	1 241	1.0%	75 789	61.6%	-	58.6%	(100.0%)
Interest	143	-	14	9.5%	12	8.5%	6	-	-	-	32	-	86	26.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(231 016)**	**(233 891)**	**(58 807)**	**25.5%**	**(55 051)**	**23.8%**	**(47 397)**	**20.3%**	**(32 871)**	**14.1%**	**(194 126)**	**83.0%**	**(47 647)**	**82.3%**	**(31.0%)**
Suppliers and employees	(231 016)	(233 891)	(58 807)	25.5%	(55 051)	23.8%	(47 397)	20.3%	(32 871)	14.1%	(194 126)	83.0%	(47 647)	82.3%	(31.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**166 137**	**160 328**	**191 707**	**115.4%**	**126 913**	**76.4%**	**118 701**	**74.0%**	**21 389**	**13.3%**	**458 710**	**286.1%**	**35 011**	**176.4%**	**(38.9%)**
Cash Flow from Investing Activities															
Receipts	**632**	**232**	**48**	**7.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**48**	**20.7%**	**-**	**105.3%**	**-**
Proceeds on disposal of PPE	632	232	48	7.6%	-	-	-	-	-	-	48	20.7%	-	105.3%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(145 364)**	**(130 354)**	**(52 856)**	**36.4%**	**(33 310)**	**22.9%**	**(27 088)**	**20.8%**	**(6 024)**	**4.6%**	**(119 278)**	**91.5%**	**(20 952)**	**70.1%**	**(71.2%)**
Capital assets	(145 364)	(130 354)	(52 856)	36.4%	(33 310)	22.9%	(27 088)	20.8%	(6 024)	4.6%	(119 278)	91.5%	(20 952)	70.1%	(71.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 732)**	**(130 123)**	**(52 808)**	**36.5%**	**(33 310)**	**23.0%**	**(27 088)**	**20.8%**	**(6 024)**	**4.6%**	**(119 230)**	**91.6%**	**(20 952)**	**70.0%**	**(71.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**8 495**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	8 495	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**8 495**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**21 405**	**38 700**	**138 899**	**648.9%**	**93 603**	**437.3%**	**91 613**	**236.7%**	**15 365**	**39.7%**	**339 480**	**877.2%**	**14 059**	**502.7%**	**9.3%**
Cash/cash equivalents at the year begin:	94 396	94 396	3 199	3.4%	142 098	150.5%	235 701	249.7%	327 314	346.7%	3 199	3.4%	276 101	14.4%	18.5%
Cash/cash equivalents at the year end:	**115 800**	**133 096**	**142 098**	**122.7%**	**235 701**	**203.5%**	**327 314**	**245.9%**	**342 679**	**257.5%**	**342 679**	**257.5%**	**290 160**	**194.2%**	**18.1%**

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	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	162	.5%	38	.1%	121	.4%	30 863	99.0%	31 183	83.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	157	2.6%	61	1.0%	126	2.1%	5 664	94.3%	6 008	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	15	3.1%	15	3.1%	467	93.9%	497	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(287)	100.0%	(287)	(.8%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**318**	**.9%**	**114**	**.3%**	**262**	**.7%**	**36 705**	**98.1%**	**37 400**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	58	.5%	16	.1%	19	.2%	12 065	99.2%	12 159	32.5%	-	-	-	-
Commercial	125	1.2%	66	.6%	118	1.2%	9 907	97.0%	10 215	27.3%	-	-	-	-
Households	135	.9%	33	.2%	126	.8%	14 734	98.1%	15 026	40.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**318**	**.9%**	**114**	**.3%**	**262**	**.7%**	**36 705**	**98.1%**	**37 400**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 972	25.9%	4 018	52.7%	1 118	14.7%	515	6.8%	7 623	62.9%
Auditor-General	112	2.5%	615	13.7%	-	-	3 765	83.8%	4 491	37.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 084**	**17.2%**	**4 633**	**38.2%**	**1 118**	**9.2%**	**4 280**	**35.3%**	**12 114**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**166 453**	**171 166**	**103 553**	**62.2%**	**47 533**	**28.6%**	**39 908**	**23.3%**	**15 091**	**8.8%**	**206 085**	**120.4%**	**22 892**	**101.6%**	**(34.1%)**
Exchange Revenue															
Service charges - Electricity	25 031	28 522	10 879	43.5%	6 491	25.9%	5 173	18.1%	5 755	20.2%	28 298	99.2%	6 494	85.7%	(11.4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 851	9 952	3 337	37.7%	2 511	28.4%	2 512	25.2%	614	6.2%	8 973	90.2%	1 684	170.4%	(63.6%)
Sale of Goods and Rendering of Services	233	287	99	42.7%	66	28.1%	80	27.8%	37	12.8%	282	98.1%	69	93.0%	(46.5%)
Agency services	827	1 048	268	32.4%	210	25.4%	352	33.6%	166	15.8%	995	94.9%	159	81.6%	4.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 923	8 923	2 764	31.0%	1 456	16.3%	2 967	33.2%	2 288	25.6%	9 474	106.2%	1 960	85.0%	16.7%
Interest earned from Current and Non Current Assets	4 600	4 600	1 377	29.9%	1 301	28.3%	949	20.6%	1 512	32.9%	5 140	111.8%	1 335	112.4%	13.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	313	244	14	4.6%	17	5.6%	61	25.1%	38	15.6%	131	53.8%	12	82.4%	228.6%
Licences or permits	308	253	85	27.5%	24	7.9%	36	14.3%	101	39.8%	246	97.2%	-	35.2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 478	1 481	31	2.1%	21	1.4%	130	8.8%	21	1.4%	202	13.6%	274	433.1%	(92.3%)
Non-Exchange Revenue															
Property rates	12 604	12 860	6 394	50.7%	1 900	15.1%	1 911	14.9%	1 918	14.9%	12 124	94.3%	1 793	71.2%	7.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	62	119	41	65.9%	20	32.0%	20	16.5%	24	19.9%	104	87.2%	13	94.0%	82.2%
Licences or permits	1 702	1 655	584	34.3%	325	19.1%	297	18.0%	274	16.6%	1 480	89.4%	419	93.2%	(34.5%)
Transfer and subsidies - Operational	95 398	95 098	75 508	79.2%	32 100	33.6%	23 209	24.4%	646	.7%	131 463	138.2%	739	98.1%	(12.6%)
Interest Receivables	6 124	6 124	2 172	35.5%	1 092	17.8%	2 212	36.1%	1 697	27.7%	7 173	117.1%	1 558	93.0%	8.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	6 383	4 144 566.2%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**164 035**	**162 883**	**43 138**	**26.3%**	**33 357**	**20.3%**	**29 803**	**18.3%**	**44 112**	**27.1%**	**150 411**	**92.3%**	**38 121**	**83.8%**	**15.7%**
Employee related costs	58 778	58 240	17 289	29.4%	12 375	21.1%	12 305	21.1%	14 389	24.7%	56 357	96.8%	11 689	79.8%	23.1%
Remuneration of councillors	9 567	9 468	3 462	36.2%	2 035	21.3%	2 199	23.2%	2 078	21.9%	9 773	103.2%	1 898	81.0%	9.5%
Bulk purchases - electricity	23 546	22 110	9 573	40.7%	4 337	18.4%	3 948	17.9%	4 863	22.0%	22 721	102.8%	6 025	78.9%	(19.3%)
Inventory consumed	766	777	49	6.4%	183	23.9%	(42)	(5.5%)	237	30.5%	427	55.0%	79	48.1%	201.9%
Debt impairment	5 555	5 355	-	-	-	-	-	-	-	-	-	-	(4 500)	(449.7%)	(100.0%)
Depreciation, Amortisation and Impairment	5 983	6 983	2 473	41.3%	3 510	58.7%	-	-	-	-	5 983	85.7%	11 576	270.5%	(100.0%)
Interest,Dividends and Rent on Land	178	178	3	1.4%	51	28.7%	43	24.1%	2	1.0%	98	55.2%	155	118.3%	(98.9%)
Contracted services	30 646	30 393	5 802	18.9%	4 850	15.8%	3 664	12.1%	9 081	29.9%	23 397	77.0%	6 583	70.5%	37.9%
Transfers and subsidies	1 630	1 830	302	18.6%	476	29.2%	446	24.4%	7 519	410.9%	8 744	477.8%	554	96.8%	1 256.1%
Irrecoverable debts written off	1 349	1 349	-	-	-	-	743	55.1%	39	2.9%	782	58.0%	-	591.1%	(100.0%)
Operational Cost and Other Cost	26 037	26 200	4 185	16.1%	5 541	21.3%	6 498	24.8%	5 905	22.5%	22 129	84.5%	4 063	67.1%	45.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 419**	**8 283**	**60 415**		**14 176**		**10 105**		**(29 021)**		**55 674**		**(15 229)**		
Transfers and subsidies - capital (monetary allocations)	69 744	75 851	7 391	10.6%	28 577	41.0%	22 434	29.6%	16 981	22.4%	75 382	99.4%	28 251	85.9%	(39.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**(12 040)**		**131 057**		**13 022**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**(12 040)**		**131 057**		**13 022**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**(12 040)**		**131 057**		**13 022**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 162**	**84 134**	**67 806**		**42 753**		**32 538**		**(12 040)**		**131 057**		**13 022**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**75 544**	**84 034**	**97 716**	**129.3%**	**29 559**	**39.1%**	**20 628**	**24.5%**	**7 682**	**9.1%**	**155 585**	**185.1%**	**22 984**	**72.1%**	**(66.6%)**
National Government	69 744	76 451	96 455	138.3%	29 004	41.6%	16 264	21.3%	7 628	10.0%	149 351	195.4%	16 384	71.0%	(53.4%)
Provincial Government	-	-	1 189	-	-	-	-	-	-	-	1 189	-	6 214	381.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 744**	**76 451**	**97 644**	**140.0%**	**29 004**	**41.6%**	**16 264**	**21.3%**	**7 628**	**10.0%**	**150 541**	**196.9%**	**22 598**	**76.5%**	**(66.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 801	7 583	72	1.2%	555	9.6%	4 364	57.6%	53	.7%	5 044	66.5%	385	16.8%	(86.2%)
Capital Expenditure Functional	**75 544**	**84 034**	**97 716**	**129.3%**	**29 559**	**39.1%**	**20 628**	**24.5%**	**7 682**	**9.1%**	**155 585**	**185.1%**	**22 984**	**72.1%**	**(66.6%)**
Municipal governance and administration	**759**	**794**	**72**	**9.5%**	**410**	**54.1%**	**192**	**24.2%**	**72**	**9.1%**	**746**	**94.0%**	**147**	**6.5%**	**(51.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	759	794	72	9.5%	410	54.1%	192	24.2%	72	9.1%	746	94.0%	147	6.5%	(51.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 460**	**7 527**	**10 409**	**161.1%**	**1 144**	**17.7%**	**3 190**	**42.4%**	**680**	**9.0%**	**15 423**	**204.9%**	**8 762**	**123.2%**	**(92.2%)**
Community and Social Services	460	550	1 189	258.5%	-	-	-	-	33	6.0%	1 222	222.2%	6 214	310.8%	(99.5%)
Sport And Recreation	6 000	6 977	9 220	153.7%	1 144	19.1%	3 190	45.7%	647	9.3%	14 201	203.5%	2 548	78.9%	(74.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**59 949**	**67 480**	**82 766**	**138.1%**	**23 827**	**39.7%**	**16 001**	**23.7%**	**12 180**	**18.0%**	**134 774**	**199.7%**	**13 525**	**69.3%**	**(9.9%)**
Planning and Development	20	400	-	-	-	-	-	-	1 030	257.5%	1 030	257.5%	-	-	(100.0%)
Road Transport	59 929	67 080	82 766	138.1%	23 827	39.8%	16 001	23.9%	11 150	16.6%	133 744	199.4%	13 525	69.3%	(17.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 376**	**8 233**	**4 469**	**53.4%**	**4 178**	**49.9%**	**1 245**	**15.1%**	**(5 250)**	**(63.8%)**	**4 642**	**56.4%**	**550**	**84.2%**	**(1 053.9%)**
Energy sources	8 289	8 146	4 469	53.9%	4 178	50.4%	1 217	14.9%	(5 250)	(64.5%)	4 614	56.6%	475	84.8%	(1 205.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	88	88	-	-	-	-	28	32.0%	-	-	28	32.0%	75	81.2%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**252 380**	**286 545**	**121 610**	**48.2%**	**53 577**	**21.2%**	**65 493**	**22.9%**	**9 894**	**3.5%**	**250 575**	**87.4%**	**86 237**	**117.3%**	**(88.5%)**
Property rates	8 193	9 645	1	-	10	.1%	20	.2%	27	.3%	58	.6%	5 199	49.5%	(99.5%)
Service charges	31 465	33 134	5 690	18.1%	7 169	22.8%	6 068	18.3%	8 051	24.3%	26 978	81.4%	73 824	360.5%	(89.1%)
Other revenue	27 935	56 931	6 361	22.8%	671	2.4%	959	1.7%	1 663	2.9%	9 655	17.0%	6 046	93.1%	(72.5%)
Transfers and Subsidies - Operational	95 398	95 098	78 111	81.9%	31 752	33.3%	23 064	24.3%	8	-	132 936	139.8%	-	187.8%	(100.0%)
Transfers and Subsidies - Capital	69 744	75 851	31 039	44.5%	13 862	19.9%	35 236	46.5%	-	-	80 136	105.6%	-	28.4%	-
Interest	19 646	15 884	409	2.1%	112	.6%	146	.9%	145	.9%	812	5.1%	1 168	10.0%	(87.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(161 870)**	**(149 663)**	**(51 988)**	**32.1%**	**(31 667)**	**19.6%**	**(41 387)**	**27.7%**	**(52 180)**	**34.9%**	**(177 222)**	**118.4%**	**(22 830)**	**62.0%**	**128.6%**
Suppliers and employees	(159 818)	(147 656)	(51 988)	32.5%	(31 667)	19.8%	(41 387)	28.0%	(52 180)	35.3%	(177 222)	120.0%	(22 830)	62.8%	128.6%

Finance charges	(178)	(178)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(1 874)	(1 830)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**90 510**	**136 881**	**69 623**	**76.9%**	**21 910**	**24.2%**	**24 106**	**17.6%**	**(42 286)**	**(30.9%)**	**73 352**	**53.6%**	**63 407**	**176.4%**	**(166.7%)**
Cash Flow from Investing Activities															
Receipts	**10 000**	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**51 061**	**800.1%**	**(100.0%)**
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-	-	-	51 061	800.1%	(100.0%)
Decrease (increase) in non-current receivables	8 000	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(86 876)**	**(84 034)**	**(8 520)**	**9.8%**	**(30 877)**	**35.5%**	**(19 356)**	**23.0%**	**(14 770)**	**17.6%**	**(73 523)**	**87.5%**	**(116)**	**.9%**	**12 592.3%**
Capital assets	(86 876)	(84 034)	(8 520)	9.8%	(30 877)	35.5%	(19 356)	23.0%	(14 770)	17.6%	(73 523)	87.5%	(116)	.9%	12 592.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(76 876)**	**(76 034)**	**(8 520)**	**11.1%**	**(30 877)**	**40.2%**	**(19 356)**	**25.5%**	**(14 770)**	**19.4%**	**(73 523)**	**96.7%**	**50 945**	**(44.8%)**	**(129.0%)**
Cash Flow from Financing Activities															
Receipts	**13 000**	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**13 000**	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**26 635**	**73 847**	**61 103**	**229.4%**	**(8 968)**	**(33.7%)**	**4 750**	**6.4%**	**(57 055)**	**(77.3%)**	**(171)**	**(.2%)**	**114 352**	**808.8%**	**(149.9%)**
Cash/cash equivalents at the year begin:	21 000	49 511	55 415	263.9%	171 836	818.3%	162 868	329.0%	167 618	338.5%	55 415	111.9%	171 744	-	(2.4%)
Cash/cash equivalents at the year end:	**47 635**	**123 359**	**171 836**	**360.7%**	**162 868**	**341.9%**	**167 618**	**135.9%**	**110 563**	**89.6%**	**110 563**	**89.6%**	**286 096**	**327.7%**	**(61.4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 320	9.2%	496	2.0%	533	2.1%	22 005	86.8%	25 354	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 667	2.6%	1 112	1.1%	1 516	1.5%	95 997	94.8%	101 292	43.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 961	2.8%	1 472	1.4%	1 481	1.4%	99 046	94.4%	104 960	45.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	7.3%	7	3.7%	4	1.8%	167	87.2%	191	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	71.0%	-	-	-	-	10	29.0%	34	-	-	-	-	-
Total By Income Source	**7 987**	**3.4%**	**3 086**	**1.3%**	**3 534**	**1.5%**	**217 225**	**93.7%**	**231 832**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	806	3.1%	211	.8%	212	.8%	24 590	95.2%	25 819	11.1%	-	-	-	-
Commercial	2 048	7.6%	490	1.8%	832	3.1%	23 553	87.5%	26 922	11.6%	-	-	-	-
Households	5 005	2.9%	2 321	1.3%	2 426	1.4%	162 278	94.3%	172 029	74.2%	-	-	-	-
Other	129	1.8%	64	.9%	64	.9%	6 804	96.4%	7 062	3.0%	-	-	-	-
Total By Customer Group	**7 987**	**3.4%**	**3 086**	**1.3%**	**3 534**	**1.5%**	**217 225**	**93.7%**	**231 832**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 207	100.0%	-	-	-	-	-	-	2 207	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 207**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 207**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 094 783**	**1 189 582**	**588 427**	**53.7%**	**219 272**	**20.0%**	**225 116**	**18.9%**	**118 122**	**9.9%**	**1 150 938**	**96.8%**	**149 317**	**92.1%**	**(20.9%)**
Exchange Revenue															
Service charges - Electricity	354 149	354 149	99 575	28.1%	76 315	21.5%	90 606	25.6%	80 576	22.8%	347 072	98.0%	71 205	70.2%	13.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	97 639	98 785	24 666	25.3%	24 727	25.3%	24 789	25.1%	23 259	23.5%	97 440	98.6%	23 266	100.1%	-
Sale of Goods and Rendering of Services	2 813	2 813	807	28.7%	1 117	39.7%	625	22.2%	1 262	44.8%	3 811	135.5%	1 052	102.3%	19.9%
Agency services	6 499	4 238	571	8.8%	1 399	21.5%	1 713	40.4%	1 522	35.9%	5 205	122.8%	19	.7%	8 086.0%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	147 663	125 587	28 962	19.6%	33 235	22.5%	32 161	25.6%	32 956	26.2%	127 315	101.4%	32 472	114.3%	1.5%
Interest earned from Current and Non Current Assets	7 345	8 300	1 916	26.1%	2 234	30.4%	2 162	26.1%	1 943	23.4%	8 256	99.5%	2 260	114.5%	(14.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 352	4 355	1 059	19.8%	1 119	20.9%	1 150	26.4%	1 510	34.7%	4 837	111.1%	1 218	85.9%	24.0%
Licences or permits	6 524	5 174	1 411	21.6%	1 176	18.0%	1 041	20.1%	1 227	23.7%	4 855	93.8%	1 035	89.6%	18.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 330	3 146	950	15.0%	104	1.6%	185	5.9%	392	12.5%	1 632	51.9%	2 005	462.2%	(80.5%)
Non-Exchange Revenue															
Property rates	192 887	318 876	324 603	168.3%	(5 727)	(3.0%)	(745)	(.2%)	(30 888)	(9.7%)	287 242	90.1%	(8 454)	95.4%	265.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 827	1 405	399	8.3%	304	6.3%	211	15.0%	308	21.9%	1 221	86.9%	556	98.1%	(44.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	262 047	262 047	103 041	39.3%	82 786	31.6%	69 833	26.6%	3 481	1.3%	259 140	98.9%	22 211	115.0%	(84.3%)
Interest Receivables	708	708	468	66.1%	482	68.1%	498	70.4%	574	81.1%	2 022	285.7%	474	8.9%	21.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	888	-	-	-	888	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 088 723**	**1 178 098**	**328 446**	**30.2%**	**261 994**	**24.1%**	**589 374**	**50.0%**	**390 790**	**33.2%**	**1 570 605**	**133.3%**	**332 330**	**96.2%**	**17.6%**
Employee related costs	352 276	352 052	81 331	23.1%	77 878	22.1%	83 209	23.6%	79 682	22.6%	322 100	91.5%	82 299	90.6%	(3.2%)
Remuneration of councillors	31 944	33 254	7 543	23.6%	7 543	23.6%	8 375	25.2%	7 929	23.8%	31 390	94.4%	8 006	105.6%	(1.0%)
Bulk purchases - electricity	403 992	432 185	184 925	45.8%	99 599	24.7%	86 979	20.1%	95 857	22.2%	467 360	108.1%	115 794	115.6%	(17.2%)
Inventory consumed	11 939	12 736	1 433	12.0%	6 474	54.2%	2 504	19.7%	2 492	19.6%	12 904	101.3%	4 105	32.3%	(39.3%)
Debt impairment	57 570	57 570	-	-	-	-	309 146	537.0%	110 803	192.5%	419 949	729.5%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	78 678	65 078	-	-	-	-	49 616	76.2%	15 737	24.2%	65 353	100.4%	67 826	87.3%	(76.8%)
Interest,Dividends and Rent on Land	32 954	73 881	17 512	53.1%	23 429	71.1%	24 681	33.4%	27 463	37.2%	93 084	126.0%	14 072	149.2%	95.2%
Contracted services	65 670	93 098	28 816	43.9%	32 832	50.0%	11 006	11.8%	33 240	35.7%	105 894	113.7%	16 786	101.6%	98.0%
Transfers and subsidies	2 020	2 020	145	7.2%	467	23.1%	451	22.3%	499	24.7%	1 561	77.3%	558	76.9%	(10.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	51 679	56 224	6 742	13.0%	13 772	26.6%	13 408	23.8%	17 089	30.4%	51 010	90.7%	22 884	96.8%	(25.3%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 060**	**11 485**	**259 981**		**(42 722)**		**(364 258)**		**(272 668)**		**(419 668)**		**(183 013)**		
Transfers and subsidies - capital (monetary allocations)	117 154	141 704	18 131	15.5%	25 866	22.1%	48 198	34.0%	18 539	13.1%	110 735	78.1%	24 451	42.3%	(24.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(254 129)**		**(308 933)**		**(158 562)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(254 129)**		**(308 933)**		**(158 562)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(254 129)**		**(308 933)**		**(158 562)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**123 213**	**153 189**	**278 112**		**(16 856)**		**(316 060)**		**(254 129)**		**(308 933)**		**(158 562)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**126 040**	**152 704**	**21 654**	**17.2%**	**34 244**	**27.2%**	**37 456**	**24.5%**	**20 752**	**13.6%**	**114 106**	**74.7%**	**49 834**	**69.1%**	**(58.4%)**
National Government	95 554	117 217	20 092	21.0%	28 713	30.0%	18 844	16.1%	8 411	7.2%	76 061	64.9%	41 535	74.8%	(79.7%)
Provincial Government	24 487	24 487	1 562	6.4%	5 021	20.5%	18 530	75.7%	11 915	48.7%	37 027	151.2%	8 298	56.2%	43.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**120 040**	**141 704**	**21 654**	**18.0%**	**33 734**	**28.1%**	**37 375**	**26.4%**	**20 326**	**14.3%**	**113 088**	**79.8%**	**49 833**	**70.9%**	**(59.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	11 000	-	-	510	8.5%	82	.7%	426	3.9%	1 018	9.3%	1	16.8%	73 315.9%
Capital Expenditure Functional	**126 040**	**152 704**	**21 654**	**17.2%**	**34 244**	**27.2%**	**37 456**	**24.5%**	**20 752**	**13.6%**	**114 106**	**74.7%**	**49 834**	**69.1%**	**(58.4%)**
Municipal governance and administration	**1 000**	**1 000**	**-**	**-**	**510**	**51.0%**	**82**	**8.2%**	**322**	**32.2%**	**914**	**91.4%**	**1**	**58.9%**	**55 417.1%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	1 000	-	-	510	51.0%	82	8.2%	322	32.2%	914	91.4%	1	58.9%	55 417.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**32 029**	**53 693**	**4 680**	**14.6%**	**12 221**	**38.2%**	**7 569**	**14.1%**	**13 384**	**24.9%**	**37 855**	**70.5%**	**19 124**	**59.5%**	**(30.0%)**
Community and Social Services	32 029	53 693	4 680	14.6%	12 221	38.2%	7 435	13.8%	13 109	24.4%	37 445	69.7%	19 124	59.5%	(31.5%)
Sport And Recreation	-	-	-	-	-	-	135	-	275	-	410	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88 011**	**88 011**	**16 973**	**19.3%**	**21 512**	**24.4%**	**29 805**	**33.9%**	**6 560**	**7.5%**	**74 851**	**85.0%**	**18 753**	**76.1%**	**(65.0%)**
Planning and Development	11 600	11 600	1 562	13.5%	3 011	26.0%	10 511	90.6%	-	-	15 084	130.0%	1 045	11.6%	(100.0%)
Road Transport	76 411	76 411	15 412	20.2%	18 501	24.2%	19 294	25.3%	6 560	8.6%	59 767	78.2%	17 708	89.1%	(63.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**10 000**	**-**	**-**	**-**	**-**	**-**	**-**	**486**	**4.9%**	**486**	**4.9%**	**11 956**	**71.3%**	**(95.9%)**
Energy sources	5 000	10 000	-	-	-	-	-	-	486	4.9%	486	4.9%	11 229	72.5%	(95.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	726	48.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 026 928**	**1 115 139**	**663 283**	**64.6%**	**545 255**	**53.1%**	**607 979**	**54.5%**	**348 629**	**31.3%**	**2 165 146**	**194.2%**	**373 220**	**164.5%**	**(6.6%)**
Property rates	146 494	218 876	24 886	17.0%	28 768	19.6%	27 235	12.4%	41 201	18.8%	122 090	55.8%	18 027	58.0%	128.6%
Service charges	410 413	410 413	82 976	20.2%	101 298	24.7%	85 781	20.9%	103 420	25.2%	373 474	91.0%	99 885	69.8%	3.5%
Other revenue	39 662	29 985	390 966	985.8%	315 259	794.9%	403 135	1 344.4%	202 064	673.9%	1 311 425	4 373.6%	240 048	3 935.8%	(15.8%)
Transfers and Subsidies - Operational	262 047	262 047	112 137	42.8%	82 986	31.7%	55 881	21.3%	-	-	251 004	95.8%	-	105.1%	-
Transfers and Subsidies - Capital	117 154	141 704	50 402	43.0%	14 710	12.6%	33 785	23.8%	-	-	98 897	69.8%	13 000	45.4%	(100.0%)
Interest	51 159	52 113	1 916	3.7%	2 234	4.4%	2 162	4.1%	1 943	3.7%	8 256	15.8%	2 260	16.4%	(14.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(892 474)**	**(945 167)**	**(300 451)**	**33.7%**	**(316 641)**	**35.5%**	**(355 968)**	**37.7%**	**(312 139)**	**33.0%**	**(1 285 199)**	**136.0%**	**(297 270)**	**132.1%**	**5.0%**
Suppliers and employees	(857 501)	(899 266)	(300 451)	35.0%	(316 641)	36.9%	(355 968)	39.6%	(312 139)	34.7%	(1 285 199)	142.9%	(297 270)	135.5%	5.0%

Finance charges	(32 954)	(43 881)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(2 020)	(2 020)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**134 454**	**169 973**	**362 832**	**269.9%**	**228 614**	**170.0%**	**252 012**	**148.3%**	**36 489**	**21.5%**	**879 947**	**517.7%**	**75 950**	**279.3%**	**(52.0%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	**888**	-	-	-	**888**	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	888	-	-	-	888	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(126 040)**	**(152 704)**	**(21 654)**	**17.2%**	**(34 244)**	**27.2%**	**(37 456)**	**24.5%**	**(20 752)**	**13.6%**	**(114 106)**	**74.7%**	**(49 834)**	**69.1%**	**(58.4%)**
Capital assets	(126 040)	(152 704)	(21 654)	17.2%	(34 244)	27.2%	(37 456)	24.5%	(20 752)	13.6%	(114 106)	74.7%	(49 834)	69.1%	(58.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(126 040)**	**(152 704)**	**(21 654)**	**17.2%**	**(34 244)**	**27.2%**	**(36 569)**	**23.9%**	**(20 752)**	**13.6%**	**(113 218)**	**74.1%**	**(49 834)**	**69.1%**	**(58.4%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**8 414**	**17 268**	**341 178**	**4 055.0%**	**194 370**	**2 310.1%**	**215 443**	**1 247.6%**	**15 738**	**91.1%**	**766 729**	**4 440.1%**	**26 116**	**1 117.6%**	**(39.7%)**
Cash/cash equivalents at the year begin:	53 609	69 996	69 669	130.0%	411 173	767.0%	605 544	865.1%	820 987	1 172.9%	69 669	99.5%	619 571	430.4%	32.5%
Cash/cash equivalents at the year end:	**62 023**	**87 264**	**411 173**	**662.9%**	**605 544**	**976.3%**	**820 987**	**940.8%**	**836 724**	**958.8%**	**836 724**	**958.8%**	**645 687**	**948.5%**	**29.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 652	11.1%	10 559	5.7%	6 586	3.5%	147 952	79.7%	185 749	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 709	2.8%	14 066	2.2%	13 098	2.0%	598 930	93.0%	643 804	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24 382	5.0%	8 061	1.7%	7 752	1.6%	446 034	91.7%	486 229	25.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 281	1.9%	10 872	1.8%	10 791	1.8%	564 248	94.5%	597 192	31.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	383	(32.8%)	332	(28.4%)	311	(26.6%)	(2 195)	187.7%	(1 169)	(.1%)	-	-	-	-
Total By Income Source	**74 407**	**3.9%**	**43 889**	**2.3%**	**38 539**	**2.0%**	**1 754 970**	**91.8%**	**1 911 805**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 536	12.8%	2 108	10.6%	1 623	8.2%	13 621	68.5%	19 888	1.0%	-	-	-	-
Commercial	18 274	11.8%	8 559	5.5%	5 588	3.6%	121 862	79.0%	154 283	8.1%	-	-	-	-
Households	28 532	1.9%	25 238	1.7%	24 290	1.6%	1 396 037	94.7%	1 474 097	77.1%	-	-	-	-
Other	25 065	9.5%	7 985	3.0%	7 037	2.7%	223 450	84.8%	263 537	13.8%	-	-	-	-
Total By Customer Group	**74 407**	**3.9%**	**43 889**	**2.3%**	**38 539**	**2.0%**	**1 754 970**	**91.8%**	**1 911 805**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	68 076	3.3%	39 988	1.9%	7 778	.4%	1 958 830	94.4%	2 074 672	99.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 047	16.8%	4 915	27.1%	3 802	21.0%	6 373	35.1%	18 136	.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**71 124**	**3.4%**	**44 902**	**2.1%**	**11 579**	**.6%**	**1 965 203**	**93.9%**	**2 092 808**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 807 055**	**1 815 470**	**514 158**	**28.5%**	**461 323**	**25.5%**	**305 020**	**16.8%**	**111 721**	**6.2%**	**1 392 222**	**76.7%**	**164 956**	**80.7%**	**(32.3%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	445 432	445 432	97 433	21.9%	89 593	20.1%	37 042	8.3%	44 872	10.1%	268 939	60.4%	80 660	83.0%	(44.4%)
Service charges - Waste Water Management	113 880	113 880	18 909	16.6%	17 697	15.5%	17 612	15.5%	25 064	22.0%	79 282	69.6%	10 151	50.4%	146.9%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	965	965	156	16.2%	29	3.0%	64	6.6%	36	3.7%	285	29.5%	70	63.7%	(48.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	157 089	157 089	28 367	18.1%	31 922	20.3%	33 234	21.2%	25 760	16.4%	119 284	75.9%	40 903	93.2%	(37.0%)
Interest earned from Current and Non Current Assets	47 507	47 507	3 239	6.8%	2 909	6.1%	1 959	4.1%	2 226	4.7%	10 334	21.8%	(9 724)	2.5%	(122.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	377	-	82	-	355	-	(477)	-	337	-	35	-	(1 459.4%)
Licences or permits	371	371	92	24.9%	60	16.3%	51	13.6%	53	14.3%	256	69.1%	64	90.4%	(17.2%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	186 033	186 033	15 133	8.1%	26 355	14.2%	12 027	6.5%	3 028	1.6%	56 542	30.4%	19 525	38.4%	(84.5%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	109	-	-	45	41.2%	-	-	-	-	45	41.2%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	852 187	860 601	350 089	41.1%	292 054	34.3%	202 596	23.5%	11 048	1.3%	855 787	99.4%	22 144	94.5%	(50.1%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 482	3 482	362	10.4%	577	16.6%	82	2.3%	111	3.2%	1 132	32.5%	1 127	32.4%	(90.2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 425 341**	**1 433 795**	**271 225**	**19.0%**	**387 938**	**27.2%**	**342 375**	**23.9%**	**165 579**	**11.5%**	**1 167 117**	**81.4%**	**218 172**	**86.9%**	**(24.1%)**
Employee related costs	482 458	482 458	115 784	24.0%	138 549	28.7%	121 156	25.1%	117 225	24.3%	492 714	102.1%	112 530	104.8%	4.2%
Remuneration of councillors	15 173	15 173	3 354	22.1%	3 349	22.1%	3 936	25.9%	3 569	23.5%	14 208	93.6%	3 550	97.7%	.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 150	88 653	10 973	19.2%	31 264	54.7%	1 871	2.1%	(32 817)	(37.0%)	11 291	12.7%	(36 746)	(12.4%)	(10.7%)
Debt impairment	110 440	110 440	18 407	16.7%	36 813	33.3%	27 610	25.0%	27 610	25.0%	110 440	100.0%	30 000	109.1%	(8.0%)
Depreciation, Amortisation and Impairment	180 720	180 720	42 178	23.3%	28 119	15.6%	42 178	23.3%	42 178	23.3%	154 652	85.6%	46 267	102.8%	(8.8%)
Interest,Dividends and Rent on Land	500	500	84	16.7%	230	45.9%	76	15.1%	(3)	(.5%)	386	77.2%	28	137.8%	(109.8%)
Contracted services	351 328	305 676	35 120	10.0%	77 324	22.0%	59 627	19.5%	(762)	(.2%)	171 309	56.0%	44 037	74.1%	(101.7%)
Transfers and subsidies	65 876	53 447	11 662	17.7%	20 626	31.3%	3 870	7.2%	(5 164)	(9.7%)	30 994	58.0%	13 917	59.6%	(137.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	161 695	196 728	33 663	20.8%	51 664	32.0%	82 052	41.7%	13 743	7.0%	181 122	92.1%	4 591	78.8%	199.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**381 714**	**381 674**	**242 934**		**73 385**		**(37 355)**		**(53 859)**		**225 105**		**(53 216)**		
Transfers and subsidies - capital (monetary allocations)	382 451	374 037	100 308	26.2%	196 645	51.4%	51 257	13.7%	38 608	10.3%	386 817	103.4%	142 274	113.1%	(72.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**764 166**	**755 711**	**343 242**		**270 030**		**13 902**		**(15 251)**		**611 923**		**89 058**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**764 166**	**755 711**	**343 242**		**270 030**		**13 902**		**(15 251)**		**611 923**		**89 058**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**764 166**	**755 711**	**343 242**		**270 030**		**13 902**		**(15 251)**		**611 923**		**89 058**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	180	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**764 346**	**755 851**	**343 242**		**270 030**		**13 902**		**(15 251)**		**611 923**		**89 058**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**388 451**	**378 424**	**100 696**	**25.9%**	**196 651**	**50.6%**	**97 537**	**25.8%**	**25 032**	**6.6%**	**419 915**	**111.0%**	**141 255**	**107.8%**	**(82.3%)**
National Government	382 451	374 024	100 696	26.3%	196 645	51.4%	97 537	26.1%	25 024	6.7%	419 901	112.3%	142 274	113.1%	(82.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**382 451**	**374 024**	**100 696**	**26.3%**	**196 645**	**51.4%**	**97 537**	**26.1%**	**25 024**	**6.7%**	**419 901**	**112.3%**	**142 274**	**113.1%**	**(82.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	4 400	-	-	6	.1%	-	-	8	.2%	14	.3%	(1 020)	56.5%	(100.8%)
Capital Expenditure Functional	**367 951**	**378 424**	**100 696**	**27.4%**	**196 651**	**53.4%**	**97 537**	**25.8%**	**25 032**	**6.6%**	**419 915**	**111.0%**	**141 255**	**107.8%**	**(82.3%)**
Municipal governance and administration	**3 000**	**1 900**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**.4%**	**8**	**.4%**	**-**	**39.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 000	1 900	-	-	-	-	-	-	8	.4%	8	.4%	-	39.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**362 951**	**375 024**	**100 696**	**27.7%**	**196 645**	**54.2%**	**97 537**	**26.0%**	**31 958**	**8.5%**	**426 835**	**113.8%**	**142 274**	**112.8%**	**(77.5%)**
Planning and Development	362 951	375 024	100 696	27.7%	196 645	54.2%	97 537	26.0%	31 958	8.5%	426 835	113.8%	142 274	112.8%	(77.5%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 000**	**1 500**	**-**	**-**	**6**	**.3%**	**-**	**-**	**(6 934)**	**(462.3%)**	**(6 928)**	**(461.9%)**	**(1 020)**	**46.4%**	**580.0%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	1 500	-	-	6	.3%	-	-	22 698	1 513.2%	22 704	1 513.6%	(1 020)	46.4%	(2 326.0%)
Waste Water Management	-	-	-	-	-	-	-	-	(29 632)	-	(29 632)	-	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 782 128**	**1 914 524**	**611 477**	**34.3%**	**422 296**	**23.7%**	**383 804**	**20.0%**	**201 446**	**10.5%**	**1 619 023**	**84.6%**	**68 177**	**91.3%**	**195.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	279 656	279 656	11 873	4.2%	14 411	5.2%	14 357	5.1%	10 767	3.9%	51 409	18.4%	25 534	32.1%	(57.8%)
Other revenue	153 341	285 737	15 982	10.4%	33 962	22.1%	32 020	11.2%	188 959	66.1%	270 922	94.8%	51 438	30 977.9%	267.4%
Transfers and Subsidies - Operational	826 865	826 865	336 633	40.7%	266 335	32.2%	209 407	25.3%	(506)	(.1%)	811 869	98.2%	842	90.4%	(160.1%)
Transfers and Subsidies - Capital	406 980	406 980	243 748	59.9%	104 680	25.7%	126 061	31.0%	-	-	474 489	116.6%	-	119.8%	-
Interest	115 286	115 286	3 239	2.8%	2 909	2.5%	1 959	1.7%	2 226	1.9%	10 334	9.0%	(9 637)	.9%	(123.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 192 252)**	**(1 192 252)**	**(220 759)**	**18.5%**	**(323 000)**	**27.1%**	**(282 556)**	**23.7%**	**(167 663)**	**14.1%**	**(993 978)**	**83.4%**	**(135 604)**	**80.8%**	**23.6%**
Suppliers and employees	(1 125 876)	(1 125 876)	(209 013)	18.6%	(302 145)	26.8%	(278 610)	24.7%	(172 820)	15.3%	(962 588)	85.5%	(121 689)	82.4%	42.0%

Finance charges	(500)	(500)	(84)	16.7%	(230)	45.9%	(76)	15.1%	(6)	1.2%	(395)	79.0%	2	137.8%	(434.4%)
Transfers and Subsidies	(65 876)	(65 876)	(11 662)	17.7%	(20 626)	31.3%	(3 870)	5.9%	5 164	(7.8%)	(30 994)	47.0%	(13 917)	59.6%	(137.1%)
Net Cash from/(used) Operating Activities	**589 875**	**722 272**	**390 717**	**66.2%**	**99 296**	**16.8%**	**101 249**	**14.0%**	**33 783**	**4.7%**	**625 045**	**86.5%**	**(67 427)**	**109.9%**	**(150.1%)**
Cash Flow from Investing Activities															
Receipts	**3 482**	**3 482**	**362**	**10.4%**	**577**	**16.6%**	**82**	**2.3%**	**111**	**3.2%**	**1 132**	**32.5%**	**1 127**	**32.4%**	**(90.2%)**
Proceeds on disposal of PPE	3 482	3 482	362	10.4%	577	16.6%	82	2.3%	111	3.2%	1 132	32.5%	1 127	32.4%	(90.2%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(423 144)**	**(423 144)**	**(100 696)**	**23.8%**	**(196 651)**	**46.5%**	**(97 537)**	**23.1%**	**(25 032)**	**5.9%**	**(419 915)**	**99.2%**	**(141 255)**	**107.8%**	**(82.3%)**
Capital assets	(423 144)	(423 144)	(100 696)	23.8%	(196 651)	46.5%	(97 537)	23.1%	(25 032)	5.9%	(419 915)	99.2%	(141 255)	107.8%	(82.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(419 661)**	**(419 661)**	**(100 334)**	**23.9%**	**(196 074)**	**46.7%**	**(97 455)**	**23.2%**	**(24 921)**	**5.9%**	**(418 783)**	**99.8%**	**(140 128)**	**108.4%**	**(82.2%)**
Cash Flow from Financing Activities															
Receipts	**129**	**129**	**63**	**48.4%**	**65**	**50.0%**	**30**	**22.9%**	**-**	**-**	**157**	**121.3%**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	129	129	63	48.4%	65	50.0%	30	22.9%	-	-	157	121.3%	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**129**	**129**	**63**	**48.4%**	**65**	**50.0%**	**30**	**22.9%**	**-**	**-**	**157**	**121.3%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**170 343**	**302 739**	**290 446**	**170.5%**	**(96 713)**	**(56.8%)**	**3 823**	**1.3%**	**8 862**	**2.9%**	**206 419**	**68.2%**	**(207 555)**	**115.6%**	**(104.3%)**
Cash/cash equivalents at the year begin:	110 222	110 222	18 035	16.4%	308 456	279.9%	211 743	192.1%	215 567	195.6%	18 035	16.4%	381 749	12.0%	(43.5%)
Cash/cash equivalents at the year end:	**280 565**	**412 961**	**308 456**	**109.9%**	**211 743**	**75.5%**	**215 567**	**52.2%**	**224 428**	**54.3%**	**224 428**	**54.3%**	**174 193**	**57.5%**	**28.8%**

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	123 421	8.6%	38 852	2.7%	280 994	19.5%	996 360	69.2%	1 439 627	82.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 813	2.6%	7 321	2.4%	68 593	22.9%	215 322	72.0%	299 049	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**131 233**	**7.5%**	**46 173**	**2.7%**	**349 587**	**20.1%**	**1 211 682**	**69.7%**	**1 738 676**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12 026	13.9%	2 751	3.2%	48 989	56.7%	22 586	26.2%	86 351	5.0%	-	-	-	-
Commercial	28 406	22.5%	4 353	3.4%	49 886	39.5%	43 630	34.6%	126 275	7.3%	-	-	-	-
Households	90 802	6.0%	39 070	2.6%	250 712	16.4%	1 145 466	75.1%	1 526 050	87.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**131 233**	**7.5%**	**46 173**	**2.7%**	**349 587**	**20.1%**	**1 211 682**	**69.7%**	**1 738 676**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	106 680	100.0%	106 680	76.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 302	19.4%	3 697	11.4%	1 322	4.1%	21 191	65.2%	32 513	23.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 302**	**4.5%**	**3 697**	**2.7%**	**1 322**	**.9%**	**127 871**	**91.9%**	**139 193**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**466 931**	**425 049**	**115 293**	**24.7%**	**121 671**	**26.1%**	**62 757**	**14.8%**	**31 447**	**7.4%**	**331 168**	**77.9%**	**33 338**	**70.6%**	**(5.7%)**
Exchange Revenue															
Service charges - Electricity	54 033	52 542	10 719	19.8%	35 572	65.8%	(2 580)	(4.9%)	16 049	30.5%	59 761	113.7%	13 634	104.1%	17.7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	3	-	-	-	-	-	-	-	3	-	-	-	-
Service charges - Waste Management	7 692	7 692	1 825	23.7%	1 915	24.9%	1 902	24.7%	1 912	24.9%	7 555	98.2%	1 831	99.7%	4.4%
Sale of Goods and Rendering of Services	1 946	2 096	231	11.9%	54	2.8%	40	1.9%	400	19.1%	725	34.6%	80	45.6%	399.0%
Agency services	683	683	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 354	2 354	3 038	129.0%	3 142	133.5%	3 058	129.9%	3 271	139.0%	12 510	531.4%	3 053	568.2%	7.1%
Interest earned from Current and Non Current Assets	6 574	6 574	2 655	40.4%	3 060	46.5%	289	4.4%	372	5.7%	6 376	97.0%	567	69.5%	(34.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 866	4 866	558	11.5%	577	11.9%	603	12.4%	589	12.1%	2 328	47.8%	543	88.0%	8.6%
Licences or permits	3 765	1 895	347	9.2%	296	7.9%	540	28.5%	446	23.5%	1 630	86.0%	298	39.8%	49.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	141 164	102 122	489	.3%	538	.4%	553	.5%	882	.9%	2 462	2.4%	443	1.7%	99.0%
Non-Exchange Revenue															
Property rates	28 529	28 900	9 857	34.6%	7 714	27.0%	7 665	26.5%	5 099	17.6%	30 335	105.0%	4 911	106.8%	3.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	509	509	17	3.3%	20	3.9%	19	3.7%	43	8.5%	98	19.3%	5 554	28.1%	(99.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	209 299	209 299	85 554	40.9%	68 782	32.9%	50 667	24.2%	2 382	1.1%	207 385	99.1%	2 423	99.3%	(1.7%)
Interest Receivables	5 151	5 151	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	365	365	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**466 930**	**425 048**	**85 249**	**18.3%**	**92 062**	**19.7%**	**88 402**	**20.8%**	**103 434**	**24.3%**	**369 146**	**86.8%**	**141 678**	**83.0%**	**(27.0%)**
Employee related costs	177 056	160 163	39 272	22.2%	38 337	21.7%	37 243	23.3%	37 900	23.7%	152 751	95.4%	35 642	88.0%	6.3%
Remuneration of councillors	14 549	14 549	3 458	23.8%	3 518	24.2%	2 344	16.1%	5 169	35.5%	14 489	99.6%	3 517	99.2%	47.0%
Bulk purchases - electricity	37 675	40 675	10 209	27.1%	11 140	29.6%	9 223	22.7%	13 518	33.2%	44 090	108.4%	9 104	104.8%	48.5%
Inventory consumed	1 164	412	-	-	34	3.0%	26	6.3%	2	.6%	63	15.2%	93	26.6%	(97.5%)
Debt impairment	4 382	4 382	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	50 915	50 915	9 233	18.1%	8 523	16.7%	13 620	26.7%	10 543	20.7%	41 918	82.3%	45 532	90.2%	(76.8%)
Interest,Dividends and Rent on Land	6 635	1 530	486	7.3%	143	2.2%	550	35.9%	6 780	443.1%	7 959	520.2%	486	38.5%	1 294.9%
Contracted services	84 982	70 754	10 683	12.6%	13 098	15.4%	11 866	16.8%	17 921	25.3%	53 569	75.7%	24 439	79.2%	(26.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	890	-	(100.0%)
Irrecoverable debts written off	16 330	12 667	591	3.6%	569	3.5%	52	.4%	1 157	9.1%	2 369	18.7%	6 561	41.7%	(82.4%)
Operational Cost and Other Cost	73 241	69 001	11 317	15.5%	16 700	22.8%	13 478	19.5%	10 434	15.1%	51 928	75.3%	15 394	69.8%	(32.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	11	-	11	-	20	-	(44.9%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1**	**1**	**30 044**		**29 609**		**(25 645)**		**(71 987)**		**(37 978)**		**(108 340)**		
Transfers and subsidies - capital (monetary allocations)	51 148	57 148	14 737	28.8%	16 190	31.7%	4 582	8.0%	11 231	19.7%	46 740	81.8%	7 537	89.2%	49.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 149**	**57 149**	**44 781**		**45 799**		**(21 063)**		**(60 755)**		**8 762**		**(100 803)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**51 149**	**57 149**	**44 781**		**45 799**		**(21 063)**		**(60 755)**		**8 762**		**(100 803)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 149**	**57 149**	**44 781**		**45 799**		**(21 063)**		**(60 755)**		**8 762**		**(100 803)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 149**	**57 149**	**44 781**		**45 799**		**(21 063)**		**(60 755)**		**8 762**		**(100 803)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**60 339**	**73 372**	**15 032**	**24.9%**	**18 410**	**30.5%**	**4 665**	**6.4%**	**11 517**	**15.7%**	**49 624**	**67.6%**	**2 344**	**67.2%**	**391.4%**
National Government	51 148	57 148	14 737	28.8%	16 190	31.7%	4 513	7.9%	11 301	19.8%	46 740	81.8%	344	77.9%	3 180.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 148**	**57 148**	**14 737**	**28.8%**	**16 190**	**31.7%**	**4 513**	**7.9%**	**11 301**	**19.8%**	**46 740**	**81.8%**	**344**	**77.9%**	**3 180.4%**
Borrowing	-	9 500	-	-	-	-	-	-	-	-	-	-	-	51.6%	-
Internally generated funds	9 191	6 724	295	3.2%	2 220	24.2%	153	2.3%	216	3.2%	2 884	42.9%	1 999	31.2%	(89.2%)
Capital Expenditure Functional	**60 339**	**73 372**	**15 032**	**24.9%**	**18 410**	**30.5%**	**4 665**	**6.4%**	**11 517**	**15.7%**	**49 624**	**67.6%**	**2 553**	**67.4%**	**351.1%**
Municipal governance and administration	**2 800**	**2 800**	**295**	**10.5%**	**1 570**	**56.1%**	**-**	**-**	**216**	**7.7%**	**2 081**	**74.3%**	**543**	**74.6%**	**(60.2%)**
Executive and Council	1 500	1 500	-	-	1 278	85.2%	-	-	-	-	1 278	85.2%	11	10.9%	(100.0%)
Finance and administration	1 300	1 300	295	22.7%	292	22.5%	-	-	216	16.6%	803	61.8%	532	76.6%	(59.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**774**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	100	774	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**49 552**	**53 531**	**13 076**	**26.4%**	**15 175**	**30.6%**	**4 079**	**7.6%**	**10 717**	**20.0%**	**43 047**	**80.4%**	**7 861**	**81.3%**	**36.3%**
Planning and Development	750	700	-	-	650	86.7%	-	-	-	-	650	92.9%	64	5.7%	(100.0%)
Road Transport	48 802	52 831	13 076	26.8%	14 525	29.8%	4 079	7.7%	10 717	20.3%	42 397	80.3%	7 797	82.7%	37.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 887**	**16 267**	**1 661**	**21.1%**	**1 665**	**21.1%**	**586**	**3.6%**	**584**	**3.6%**	**4 496**	**27.6%**	**(5 851)**	**24.4%**	**(110.0%)**
Energy sources	7 287	16 167	1 661	22.8%	1 665	22.8%	586	3.6%	584	3.6%	4 496	27.8%	(5 913)	27.8%	(109.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	100	-	-	-	-	-	-	-	-	-	-	62	2.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**519 013**	**483 175**	**145 268**	**28.0%**	**96 477**	**18.6%**	**92 743**	**19.2%**	**36 868**	**7.6%**	**371 356**	**76.9%**	**19 347**	**64.2%**	**90.6%**
Property rates	24 693	25 064	9 059	36.7%	3 762	15.2%	3 659	14.6%	8 584	34.2%	25 064	100.0%	4 437	77.3%	93.5%
Service charges	49 380	49 380	5 149	10.4%	6 496	13.2%	6 553	13.3%	8 994	18.2%	27 192	55.1%	8 630	54.5%	4.2%
Other revenue	170 414	128 204	11 339	6.7%	5 648	3.3%	7 556	5.9%	8 937	7.0%	33 479	26.1%	5 699	15.5%	56.8%
Transfers and Subsidies - Operational	209 299	209 299	91 335	43.6%	68 885	32.9%	52 436	25.1%	10 336	4.9%	222 992	106.5%	524	105.6%	1 871.3%
Transfers and Subsidies - Capital	51 148	57 148	28 342	55.4%	11 660	22.8%	22 531	39.4%	-	-	62 533	109.4%	-	64.9%	-
Interest	14 080	14 080	43	.3%	27	.2%	8	.1%	17	.1%	95	.7%	56	4.9%	(69.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(395 303)**	**(357 084)**	**(52 414)**	**13.3%**	**(42 006)**	**10.6%**	**(31 783)**	**8.9%**	**(15 066)**	**4.2%**	**(141 269)**	**39.6%**	**(24 533)**	**41.6%**	**(38.6%)**
Suppliers and employees	(388 667)	(355 554)	(52 414)	13.5%	(42 006)	10.8%	(31 783)	8.9%	(9 443)	2.7%	(135 646)	38.2%	(24 533)	42.3%	(61.5%)

Finance charges	(6 635)	(1 530)	-	-	-	-	-	-	(5 623)	367.5%	(5 623)	367.5%	-	-	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**123 710**	**126 090**	**92 854**	**75.1%**	**54 471**	**44.0%**	**60 960**	**48.3%**	**21 802**	**17.3%**	**230 087**	**182.5%**	**(5 186)**	**123.8%**	**(520.4%)**
Cash Flow from Investing Activities															
Receipts	**365**	**365**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	365	365	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(60 339)**	**(73 372)**	**(19 361)**	**32.1%**	**(23 990)**	**39.8%**	**(5 441)**	**7.4%**	**(6 622)**	**9.0%**	**(55 413)**	**75.5%**	**(10 635)**	**85.4%**	**(37.7%)**
Capital assets	(60 339)	(73 372)	(19 361)	32.1%	(23 990)	39.8%	(5 441)	7.4%	(6 622)	9.0%	(55 413)	75.5%	(10 635)	85.4%	(37.7%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(59 974)**	**(73 006)**	**(19 361)**	**32.3%**	**(23 990)**	**40.0%**	**(5 441)**	**7.5%**	**(6 622)**	**9.1%**	**(55 413)**	**75.9%**	**(10 635)**	**86.6%**	**(37.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(11 874)**	**(2 577)**	**-**	**(2 845)**	**-**	**(2 539)**	**21.4%**	**(2 808)**	**23.6%**	**(10 768)**	**90.7%**	**(2 510)**	**-**	**11.9%**
Repayment of borrowing	-	(11 874)	(2 577)	-	(2 845)	-	(2 539)	21.4%	(2 808)	23.6%	(10 768)	90.7%	(2 510)	-	11.9%
Net Cash from/(used) Financing Activities	**-**	**(11 874)**	**(2 577)**	**-**	**(2 845)**	**-**	**(2 539)**	**21.4%**	**(2 808)**	**23.6%**	**(10 768)**	**90.7%**	**(2 510)**	**-**	**11.9%**
Net Increase/(Decrease) in cash held	**63 737**	**41 210**	**70 917**	**111.3%**	**27 636**	**43.4%**	**52 980**	**128.6%**	**12 373**	**30.0%**	**163 905**	**397.7%**	**(18 331)**	**161.5%**	**(167.5%)**
Cash/cash equivalents at the year begin:	51 913	16 763	9 986	19.2%	87 680	168.9%	115 316	687.9%	168 296	1 004.0%	9 986	59.6%	139 333	56.5%	20.8%
Cash/cash equivalents at the year end:	**115 650**	**57 973**	**87 680**	**75.8%**	**115 316**	**99.7%**	**168 296**	**290.3%**	**180 669**	**311.6%**	**180 669**	**311.6%**	**131 260**	**126.2%**	**37.6%**

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	2 660	5.2%	2 017	3.9%	1 518	3.0%	45 073	87.9%	51 268	30.1%	(1 237)	(2.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	182	.3%	1 717	2.7%	1 485	2.4%	59 531	94.6%	62 915	36.9%	(538)	(.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	630	2.4%	554	2.1%	515	2.0%	24 149	93.4%	25 847	15.2%	(529)	(2.0%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 108	3.7%	1 081	3.6%	1 062	3.5%	26 741	89.2%	29 991	17.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	422	100.0%	422	.2%	(230)	(54.5%)	-	-
Total By Income Source	**4 580**	**2.7%**	**5 369**	**3.1%**	**4 579**	**2.7%**	**155 915**	**91.5%**	**170 443**	**100.0%**	**(2 534)**	**(1.5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	634	2.0%	1 476	4.7%	1 279	4.1%	27 794	89.1%	31 182	18.3%	-	-	-	-
Commercial	1 696	5.9%	1 268	4.4%	894	3.1%	24 644	86.5%	28 502	16.7%	-	-	-	-
Households	2 250	2.0%	2 625	2.4%	2 406	2.2%	103 478	93.4%	110 759	65.0%	(2 534)	(2.3%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 580**	**2.7%**	**5 369**	**3.1%**	**4 579**	**2.7%**	**155 915**	**91.5%**	**170 443**	**100.0%**	**(2 534)**	**(1.5%)**	**-**	**-**

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	4 437	16.7%	3 756	14.2%	7 353	27.7%	10 960	41.3%	26 505	43.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 430	55.2%	3 240	9.2%	3 566	10.1%	8 938	25.4%	35 173	57.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**23 866**	**38.7%**	**6 995**	**11.3%**	**10 918**	**17.7%**	**19 898**	**32.3%**	**61 678**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**364 703**	**368 467**	**393 572**	**107.9%**	**92 335**	**25.3%**	**75 477**	**20.5%**	**46 541**	**12.6%**	**607 925**	**165.0%**	**40 856**	**96.3%**	**13.9%**
Exchange Revenue															
Service charges - Electricity	72 331	72 331	288 091	398.3%	14 361	19.9%	9 550	13.2%	17 437	24.1%	329 439	455.5%	16 807	88.2%	3.8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 484	10 484	2 634	25.1%	2 681	25.6%	1 802	17.2%	2 447	23.3%	9 563	91.2%	2 487	133.2%	(1.6%)
Sale of Goods and Rendering of Services	452	320	59	13.1%	78	17.4%	146	45.7%	68	21.2%	352	110.1%	44	68.2%	55.1%
Agency services	966	966	286	29.6%	282	29.2%	230	23.9%	149	15.4%	947	98.0%	128	51.5%	16.5%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 228	6 728	1 672	32.0%	2 026	38.7%	725	10.8%	2 003	29.8%	6 425	95.5%	1 825	110.8%	9.8%
Interest earned from Current and Non Current Assets	32 162	34 262	6 338	19.7%	2 741	8.5%	3 576	10.4%	15 868	46.3%	28 523	83.2%	11 711	92.8%	35.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	34	34	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 989	1 989	219	11.0%	202	10.1%	140	7.0%	234	11.7%	795	39.9%	370	80.7%	(36.8%)
Licences or permits	2 363	1 513	337	14.2%	325	13.8%	343	22.7%	296	19.6%	1 301	86.0%	286	34.8%	3.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	498	498	81	16.3%	17	3.5%	22	4.3%	507	101.8%	628	126.0%	33	126.9%	1 417.4%
Non-Exchange Revenue															
Property rates	19 969	19 969	6 629	33.2%	3 406	17.1%	2 255	11.3%	2 274	11.4%	14 563	72.9%	1 578	90.7%	44.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	172	592	12	7.1%	10	5.5%	8	1.3%	785	132.6%	814	137.6%	14	31.2%	5 556.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	215 414	216 398	86 568	40.2%	65 358	30.3%	56 123	25.9%	3 625	1.7%	211 674	97.8%	4 931	99.2%	(26.5%)
Interest Receivables	2 383	2 383	645	27.1%	849	35.6%	558	23.4%	848	35.6%	2 902	121.8%	644	85.6%	31.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	257	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**423 745**	**427 131**	**76 914**	**18.2%**	**79 910**	**18.9%**	**73 590**	**17.2%**	**79 192**	**18.5%**	**309 606**	**72.5%**	**82 432**	**59.1%**	**(3.9%)**
Employee related costs	153 463	152 719	34 809	22.7%	33 083	21.6%	32 513	21.3%	33 093	21.7%	133 498	87.4%	36 225	81.4%	(8.6%)
Remuneration of councillors	15 899	15 899	3 538	22.3%	3 538	22.3%	4 013	25.2%	4 042	25.4%	15 131	95.2%	3 527	88.2%	14.6%
Bulk purchases - electricity	67 567	67 867	16 776	24.8%	17 240	25.5%	13 703	20.2%	18 482	27.2%	66 202	97.5%	14 808	76.4%	24.8%
Inventory consumed	19 887	17 807	2 094	10.5%	2 382	12.0%	2 465	13.8%	3 174	17.8%	10 114	56.8%	3 940	45.8%	(19.5%)
Debt impairment	18 913	14 113	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	20 835	20 299	-	-	3	-	-	-	(3)	-	-	-	-	-	(100.0%)
Interest,Dividends and Rent on Land	6 627	6 271	213	3.2%	-	-	183	2.9%	(106)	(1.7%)	290	4.6%	-	6.1%	(100.0%)
Contracted services	62 899	64 791	9 276	14.7%	11 061	17.6%	11 555	17.8%	12 226	18.9%	44 118	68.1%	13 366	56.6%	(8.5%)
Transfers and subsidies	146	146	-	-	-	-	-	-	136	93.2%	136	93.2%	-	-	(100.0%)
Irrecoverable debts written off	3 905	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	50 799	58 394	10 208	20.1%	12 602	24.8%	9 158	15.7%	8 147	14.0%	40 116	68.7%	10 566	53.7%	(22.9%)
Disposal of Fixed and Intangible Assets	2 805	2 824	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(59 043)**	**(58 664)**	**316 658**		**12 426**		**1 887**		**(32 651)**		**298 319**		**(41 576)**		
Transfers and subsidies - capital (monetary allocations)	52 345	55 129	15 744	30.1%	-	-	24 459	44.4%	9 056	16.4%	49 259	89.4%	7 754	99.8%	16.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**(23 595)**		**347 579**		**(33 821)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**(23 595)**		**347 579**		**(33 821)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**(23 595)**		**347 579**		**(33 821)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(6 698)**	**(3 535)**	**332 402**		**12 426**		**26 346**		**(23 595)**		**347 579**		**(33 821)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**135 991**	**133 770**	**18 334**	**13.5%**	**35 788**	**26.3%**	**22 533**	**16.8%**	**30 845**	**23.1%**	**107 501**	**80.4%**	**45 613**	**65.5%**	**(32.4%)**
National Government	52 345	55 129	14 902	28.5%	16 519	31.6%	6 766	12.3%	11 307	20.5%	49 494	89.8%	9 835	67.1%	15.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	72.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 345**	**55 129**	**14 902**	**28.5%**	**16 519**	**31.6%**	**6 766**	**12.3%**	**11 307**	**20.5%**	**49 494**	**89.8%**	**9 835**	**68.0%**	**15.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 646	78 641	3 432	4.1%	19 270	23.0%	15 767	20.0%	19 538	24.8%	58 007	73.8%	35 778	64.6%	(45.4%)
Capital Expenditure Functional	**135 991**	**133 770**	**18 334**	**13.5%**	**35 788**	**26.3%**	**22 533**	**16.8%**	**30 845**	**23.1%**	**107 501**	**80.4%**	**45 613**	**65.5%**	**(32.4%)**
Municipal governance and administration	**8 481**	**8 554**	**-**	**-**	**938**	**11.1%**	**121**	**1.4%**	**391**	**4.6%**	**1 451**	**17.0%**	**584**	**41.3%**	**(33.0%)**
Executive and Council	69	469	-	-	20	28.9%	3	.7%	43	9.2%	66	14.1%	106	69.5%	(59.1%)
Finance and administration	8 412	8 085	-	-	918	10.9%	118	1.5%	348	4.3%	1 385	17.1%	479	39.6%	(27.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 569**	**38 556**	**10 943**	**50.7%**	**1 824**	**8.5%**	**596**	**1.5%**	**4 763**	**12.4%**	**18 125**	**47.0%**	**13 123**	**53.7%**	**(63.7%)**
Community and Social Services	10 145	8 989	980	9.7%	1 824	18.0%	596	6.6%	1 318	14.7%	4 717	52.5%	2 231	47.5%	(41.0%)
Sport And Recreation	3 700	9 135	4 503	121.7%	-	-	-	-	277	3.0%	4 780	52.3%	5 141	50.4%	(94.6%)
Public Safety	7 724	20 432	5 459	70.7%	-	-	-	-	3 168	15.5%	8 627	42.2%	5 751	58.9%	(44.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**93 202**	**81 275**	**6 610**	**7.1%**	**33 026**	**35.4%**	**21 816**	**26.8%**	**25 691**	**31.6%**	**87 144**	**107.2%**	**30 015**	**77.1%**	**(14.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	93 202	81 275	6 610	7.1%	33 026	35.4%	21 816	26.8%	25 691	31.6%	87 144	107.2%	30 015	77.1%	(14.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 661**	**5 068**	**781**	**6.2%**	**-**	**-**	**-**	**-**	**-**	**-**	**781**	**15.4%**	**1 890**	**39.5%**	**(100.0%)**
Energy sources	4 290	4 160	781	18.2%	-	-	-	-	-	-	781	18.8%	1 528	41.1%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 090	216	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	281	691	-	-	-	-	-	-	-	-	-	-	362	39.9%	(100.0%)
Other	**78**	**318**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**367 875**	**381 851**	**262 384**	**71.3%**	**164 804**	**44.8%**	**105 365**	**27.6%**	**76 952**	**20.2%**	**609 505**	**159.6%**	**77 157**	**136.2%**	**(.3%)**
Property rates	15 518	13 422	-	-	-	-	-	-	-	-	-	-	7 755	301.2%	(100.0%)
Service charges	61 164	73 616	-	-	-	-	-	-	-	-	-	-	98 523	556.7%	(100.0%)
Other revenue	8 623	4 746	-	-	-	-	-	-	-	-	-	-	5 269	366.9%	(100.0%)
Transfers and Subsidies - Operational	211 689	211 689	262 384	123.9%	164 804	77.9%	105 365	49.8%	76 952	36.4%	609 505	287.9%	(35 371)	(13.6%)	(317.6%)
Transfers and Subsidies - Capital	38 719	38 719	-	-	-	-	-	-	-	-	-	-	-	353.0%	-
Interest	32 162	39 659	-	-	-	-	-	-	-	-	-	-	981	4.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(370 939)**	**(375 312)**	**(41 515)**	**11.2%**	**(45 671)**	**12.3%**	**(36 661)**	**9.8%**	**(38 816)**	**10.3%**	**(162 663)**	**43.3%**	**(68 959)**	**62.7%**	**(43.7%)**
Suppliers and employees	(370 207)	(374 785)	(41 515)	11.2%	(45 671)	12.3%	(36 661)	9.8%	(38 816)	10.4%	(162 663)	43.4%	(68 959)	62.8%	(43.7%)

Finance charges	(585)	(381)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(146)	(146)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(3 063)**	**6 540**	**220 869**	**(7 209.7%)**	**119 133**	**(3 888.8%)**	**68 704**	**1 050.6%**	**38 136**	**583.1%**	**446 842**	**6 832.7%**	**8 198**	**(1 825.1%)**	**365.2%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(135 991)**	**(133 770)**	-	-	-	-	-	-	-	-	-	-	**(14 344)**	**14.5%**	**(100.0%)**
Capital assets	(135 991)	(133 770)	-	-	-	-	-	-	-	-	-	-	(14 344)	14.5%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(135 991)**	**(133 770)**	-	-	-	-	-	-	-	-	-	-	**(14 344)**	**14.5%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(632)**	**(632)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(632)	(632)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(632)**	**(632)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(139 686)**	**(127 862)**	**220 869**	**(158.1%)**	**119 133**	**(85.3%)**	**68 704**	**(53.7%)**	**38 136**	**(29.8%)**	**446 842**	**(349.5%)**	**(6 146)**	**(135.1%)**	**(720.5%)**
Cash/cash equivalents at the year begin:	359 428	475 880	-	-	220 869	61.5%	340 002	71.4%	408 706	85.9%	-	-	756 620	-	(46.0%)
Cash/cash equivalents at the year end:	**219 741**	**348 017**	**220 869**	**100.5%**	**340 002**	**154.7%**	**408 706**	**117.4%**	**446 842**	**128.4%**	**446 842**	**128.4%**	**750 474**	**230.0%**	**(40.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 714	23.7%	2 203	6.0%	1 227	3.3%	24 641	67.0%	36 785	24.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 249	2.9%	746	1.7%	710	1.7%	40 113	93.7%	42 818	28.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 653	3.7%	1 184	1.7%	1 171	1.7%	65 935	92.9%	70 943	46.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	130	5.7%	57	2.5%	57	2.5%	2 034	89.3%	2 279	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	83.3%	-	-	-	-	6	16.7%	37	-	-	-	-	-
Total By Income Source	**12 777**	**8.4%**	**4 190**	**2.7%**	**3 165**	**2.1%**	**132 730**	**86.8%**	**152 862**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 134	8.8%	1 077	2.3%	851	1.8%	41 181	87.2%	47 242	30.9%	-	-	-	-
Commercial	4 187	17.7%	1 117	4.7%	602	2.5%	17 715	75.0%	23 621	15.5%	-	-	-	-
Households	4 432	5.4%	1 989	2.4%	1 710	2.1%	73 779	90.1%	81 910	53.6%	-	-	-	-
Other	24	26.9%	8	8.9%	3	3.2%	55	61.0%	90	.1%	-	-	-	-
Total By Customer Group	**12 777**	**8.4%**	**4 190**	**2.7%**	**3 165**	**2.1%**	**132 730**	**86.8%**	**152 862**	**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	5 204	95.8%	-	-	-	-	229	4.2%	5 433	14.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 399	21.0%	23	.1%	2 292	7.5%	21 738	71.4%	30 452	79.1%
Auditor-General	21	100.0%	-	-	-	-	-	-	21	.1%
Other	1 600	61.9%	4	.2%	8	.3%	974	37.7%	2 586	6.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**13 225**	**34.4%**	**27**	**.1%**	**2 300**	**6.0%**	**22 941**	**59.6%**	**38 493**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**490 072**	**486 060**	**149 184**	**30.4%**	**117 156**	**23.9%**	**111 055**	**22.8%**	**67 550**	**13.9%**	**444 944**	**91.5%**	**77 180**	**96.1%**	**(12.5%)**
Exchange Revenue															
Service charges - Electricity	229 089	229 089	52 871	23.1%	50 112	21.9%	47 876	20.9%	37 906	16.5%	188 765	82.4%	43 646	92.3%	(13.2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	41 983	41 983	10 122	24.1%	10 265	24.5%	10 276	24.5%	10 097	24.0%	40 759	97.1%	8 093	83.8%	24.8%
Sale of Goods and Rendering of Services	3 541	2 150	298	8.4%	377	10.7%	1 246	57.9%	351	16.3%	2 272	105.7%	290	54.9%	20.9%
Agency services	5 065	2 565	641	12.7%	334	6.6%	775	30.2%	985	38.4%	2 735	106.6%	819	104.6%	20.3%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 364	31 364	7 833	25.0%	7 653	24.4%	7 779	24.8%	7 995	25.5%	31 261	99.7%	6 247	97.7%	28.0%
Interest earned from Current and Non Current Assets	1 411	1 411	622	44.1%	397	28.1%	497	35.3%	609	43.2%	2 125	150.7%	588	71.7%	3.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 468	2 150	532	21.5%	528	21.4%	567	26.4%	539	25.1%	2 166	100.8%	500	96.7%	8.0%
Licences or permits	102	102	1	.9%	-	-	1	.6%	1	1.0%	3	2.5%	1	3.0%	91.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 070	800	128	12.0%	346	32.4%	244	30.5%	123	15.3%	841	105.1%	124	144.6%	(1.2%)
Non-Exchange Revenue															
Property rates	68 556	68 556	34 139	49.8%	11 910	17.4%	11 640	17.0%	9 255	13.5%	66 944	97.6%	10 560	97.2%	(12.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	713	713	52	7.3%	73	10.3%	37	5.2%	94	13.2%	256	36.0%	18	1.6%	425.3%
Licences or permits	1 567	1 567	2 987	190.6%	2 287	145.9%	2 544	162.4%	(4 139)	(264.1%)	3 680	234.8%	2 403	3 165.7%	(272.2%)
Transfer and subsidies - Operational	94 657	95 124	36 399	38.5%	31 319	33.1%	25 086	26.4%	2 366	2.5%	95 170	100.0%	2 005	97.0%	18.0%
Interest Receivables	8 486	8 486	2 559	30.2%	1 553	18.3%	2 488	29.3%	1 317	15.5%	7 916	93.3%	1 885	123.0%	(30.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	50	-	50	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**524 943**	**526 930**	**184 867**	**35.2%**	**54 534**	**10.4%**	**102 747**	**19.5%**	**153 912**	**29.2%**	**496 060**	**94.1%**	**118 322**	**86.2%**	**30.1%**
Employee related costs	145 669	145 669	34 575	23.7%	34 344	23.6%	34 900	24.0%	34 658	23.8%	138 477	95.1%	33 112	94.6%	4.7%
Remuneration of councillors	10 057	10 057	2 568	25.5%	2 404	23.9%	2 681	26.7%	2 450	24.4%	10 103	100.5%	2 555	108.7%	(4.1%)
Bulk purchases - electricity	188 178	200 206	62 111	33.0%	38 663	20.5%	47 226	23.6%	54 790	27.4%	202 789	101.3%	41 112	84.9%	33.3%
Inventory consumed	900	900	-	-	-	-	27	3.0%	241	26.7%	268	29.8%	(927)	(95.9%)	(126.0%)
Debt impairment	20 937	20 937	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	32 502	32 502	7 724	23.8%	7 664	23.6%	7 498	23.1%	4 204	12.9%	27 091	83.4%	7 732	98.7%	(45.6%)
Interest,Dividends and Rent on Land	20 000	23 000	6 470	32.4%	8 241	41.2%	195	.8%	946	4.1%	15 852	68.9%	5 984	103.2%	(84.2%)
Contracted services	40 877	52 467	7 233	17.7%	12 167	29.8%	3 784	7.2%	32 312	61.6%	55 496	105.8%	11 773	102.9%	174.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	400	4 200	60 728	15 181.9%	(57 194)	(14 298.6%)	2 277	54.2%	12 146	289.2%	17 956	427.5%	4 687	1 339.7%	159.1%
Operational Cost and Other Cost	65 423	36 991	3 459	5.3%	8 244	12.6%	4 158	11.2%	12 704	34.3%	28 566	77.2%	12 293	58.0%	3.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	(539)	-	(539)	-	-	-	(100.0%)
Surplus/(Deficit)	**(34 870)**	**(40 870)**	**(35 683)**		**62 622**		**8 308**		**(86 362)**		**(51 115)**		**(41 142)**		
Transfers and subsidies - capital (monetary allocations)	34 870	40 870	9 173	26.3%	10 682	30.6%	1 428	3.5%	8 682	21.2%	29 965	73.3%	10 706	113.6%	(18.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**(77 680)**		**(21 150)**		**(30 436)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**(77 680)**		**(21 150)**		**(30 436)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**(77 680)**		**(21 150)**		**(30 436)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**0**	**(26 510)**		**73 304**		**9 736**		**(77 680)**		**(21 150)**		**(30 436)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**39 920**	**50 687**	**5 195**	**13.0%**	**13 232**	**33.1%**	**7 183**	**14.2%**	**7 759**	**15.3%**	**33 368**	**65.8%**	**23 179**	**110.5%**	**(66.5%)**
National Government	30 322	35 539	4 304	14.2%	10 292	33.9%	2 665	7.5%	5 442	15.3%	22 703	63.9%	20 764	158.3%	(73.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 322**	**35 539**	**4 304**	**14.2%**	**10 292**	**33.9%**	**2 665**	**7.5%**	**5 442**	**15.3%**	**22 703**	**63.9%**	**20 764**	**158.3%**	**(73.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 598	15 148	892	9.3%	2 940	30.6%	4 517	29.8%	2 317	15.3%	10 665	70.4%	2 415	36.4%	(4.1%)
Capital Expenditure Functional	**39 920**	**50 687**	**5 195**	**13.0%**	**13 232**	**33.1%**	**7 183**	**14.2%**	**7 759**	**15.3%**	**33 368**	**65.8%**	**23 179**	**110.5%**	**(66.5%)**
Municipal governance and administration	**2 398**	**2 948**	**-**	**-**	**441**	**18.4%**	**303**	**10.3%**	**223**	**7.6%**	**967**	**32.8%**	**846**	**275.6%**	**(73.7%)**
Executive and Council	1 214	1 134	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Finance and administration	1 183	1 813	-	-	441	37.3%	303	16.7%	223	12.3%	967	53.3%	846	300.1%	(73.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14 735**	**1 196.0%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	14 735	1 196.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 357**	**26 575**	**4 263**	**20.0%**	**6 898**	**32.3%**	**861**	**3.2%**	**3 294**	**12.4%**	**15 316**	**57.6%**	**6 036**	**91.4%**	**(45.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 357	26 575	4 263	20.0%	6 898	32.3%	861	3.2%	3 294	12.4%	15 316	57.6%	6 036	91.4%	(45.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 165**	**21 165**	**932**	**5.8%**	**5 892**	**36.5%**	**6 019**	**28.4%**	**4 242**	**20.0%**	**17 085**	**80.7%**	**1 562**	**50.2%**	**171.6%**
Energy sources	15 739	20 739	932	5.9%	5 892	37.4%	5 493	26.5%	3 786	18.3%	16 103	77.6%	1 529	49.5%	147.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	426	426	-	-	-	-	526	123.6%	456	107.2%	982	230.7%	33	133.9%	1 282.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**453 381**	**461 287**	**154 755**	**34.1%**	**101 339**	**22.4%**	**112 629**	**24.4%**	**33 456**	**7.3%**	**402 179**	**87.2%**	**59 003**	**123.7%**	**(43.3%)**
Property rates	56 514	56 514	20 931	37.0%	20 117	35.6%	19 268	34.1%	10 668	18.9%	70 984	125.6%	16 373	14.4%	(34.8%)
Service charges	252 119	255 936	34 156	13.5%	28 700	11.4%	29 105	11.4%	23 955	9.4%	115 916	45.3%	24 886	187.6%	(3.7%)
Other revenue	13 810	11 432	5 548	40.2%	4 381	31.7%	5 919	51.8%	(3 360)	(29.4%)	12 488	109.2%	5 362	535.9%	(162.7%)
Transfers and Subsidies - Operational	94 657	95 124	38 474	40.6%	31 809	33.6%	23 205	24.4%	(128)	(.1%)	93 360	98.1%	4	42.9%	(3 582.1%)
Transfers and Subsidies - Capital	34 870	40 870	42 054	120.6%	12 596	36.1%	32 542	79.6%	-	-	87 192	213.3%	-	(127.2%)	-
Interest	1 411	1 411	13 591	963.4%	3 737	264.9%	2 590	183.6%	2 321	164.5%	22 239	1 576.4%	12 379	172.3%	(81.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(514 685)**	**(510 694)**	**(68 518)**	**13.3%**	**(116 004)**	**22.5%**	**(90 305)**	**17.7%**	**(77 081)**	**15.1%**	**(351 907)**	**68.9%**	**(54 303)**	**38.8%**	**41.9%**
Suppliers and employees	(494 685)	(487 694)	(68 518)	13.9%	(116 004)	23.5%	(90 305)	18.5%	(77 081)	15.8%	(351 907)	72.2%	(54 303)	40.4%	41.9%

Finance charges	(20 000)	(23 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(61 304)**	**(49 407)**	**86 237**	**(140.7%)**	**(14 665)**	**23.9%**	**22 324**	**(45.2%)**	**(43 625)**	**88.3%**	**50 272**	**(101.8%)**	**4 700**	**(532.1%)**	**(1 028.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**7 585**	**-**	**6 973**	**-**	**9 013**	**-**	**7 796**	**-**	**31 366**	**-**	**6 802**	**-**	**14.6%**
Proceeds on disposal of PPE	-	-	7 585	-	6 973	-	9 013	-	7 796	-	31 366	-	6 802	-	14.6%
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	**(45 908)**	**(57 508)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(45 908)	(57 508)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(45 908)**	**(57 508)**	**7 585**	**(16.5%)**	**6 973**	**(15.2%)**	**9 013**	**(15.7%)**	**7 796**	**(13.6%)**	**31 366**	**(54.5%)**	**6 802**	**(43.0%)**	**14.6%**
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	**(107 212)**	**(106 915)**	**93 822**	**(87.5%)**	**(7 693)**	**7.2%**	**31 337**	**(29.3%)**	**(35 829)**	**33.5%**	**81 638**	**(76.4%)**	**11 502**	**(334.9%)**	**(411.5%)**
Cash/cash equivalents at the year begin:	122 764	122 764	(3 910)	(3.2%)	89 912	73.2%	82 220	67.0%	137 771	112.2%	(3 910)	(3.2%)	353 367	(8.2%)	(61.0%)
Cash/cash equivalents at the year end:	**15 552**	**15 849**	**89 912**	**578.1%**	**82 220**	**528.7%**	**137 771**	**869.3%**	**122 245**	**771.3%**	**122 245**	**771.3%**	**364 869**	**2 505.4%**	**(66.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 493	10.7%	7 345	5.8%	5 078	4.0%	100 415	79.5%	126 331	27.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 367	3.3%	2 723	3.8%	1 845	2.5%	65 535	90.4%	72 471	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 997	2.8%	3 565	2.5%	3 411	2.4%	133 511	92.4%	144 485	31.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	181	3.3%	134	2.4%	134	2.4%	5 022	91.8%	5 470	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 321	2.8%	3 329	2.8%	2 910	2.5%	108 388	91.9%	117 948	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(345)	11.5%	455	(15.2%)	(210)	7.0%	(2 892)	96.6%	(2 992)	(.6%)	-	-	-	-
Total By Income Source	**23 015**	**5.0%**	**17 551**	**3.8%**	**13 167**	**2.8%**	**409 978**	**88.4%**	**463 711**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 487	7.2%	4 470	9.2%	2 593	5.3%	37 966	78.3%	48 515	10.5%	-	-	-	-
Commercial	9 446	16.9%	3 787	6.8%	1 910	3.4%	40 592	72.8%	55 734	12.0%	-	-	-	-
Households	9 826	2.8%	9 087	2.6%	8 449	2.4%	319 659	92.1%	347 020	74.8%	-	-	-	-
Other	256	2.1%	208	1.7%	215	1.7%	11 762	94.5%	12 441	2.7%	-	-	-	-
Total By Customer Group	**23 015**	**5.0%**	**17 551**	**3.8%**	**13 167**	**2.8%**	**409 978**	**88.4%**	**463 711**	**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	25 179	2.8%	21 292	2.4%	18 506	2.1%	825 330	92.7%	890 307	97.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 905	18.6%	(1 141)	(4.3%)	747	2.8%	21 831	82.9%	26 341	2.9%
Auditor-General	407	(19.3%)	-	-	-	-	(2 515)	119.3%	(2 108)	(.2%)
Other	1 358	133.0%	-	-	(337)	(33.0%)	-	-	1 021	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31 848**	**3.5%**	**20 151**	**2.2%**	**18 915**	**2.1%**	**844 646**	**92.3%**	**915 561**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**952 998**	**909 783**	**278 695**	**29.2%**	**254 103**	**26.7%**	**221 248**	**24.3%**	**136 265**	**15.0%**	**890 311**	**97.9%**	**242 647**	**98.9%**	**(43.8%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	293 258	201 484	48 179	16.4%	44 164	15.1%	49 444	24.5%	68 801	34.1%	210 589	104.5%	163 202	89.3%	(57.8%)
Service charges - Waste Water Management	56 167	39 747	9 594	17.1%	9 058	16.1%	9 409	23.7%	22 215	55.9%	50 275	126.5%	27 348	80.3%	(18.8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 912	573	166	8.7%	634	33.2%	112	19.5%	(1 533)	(267.4%)	(622)	(108.4%)	(708)	295.7%	116.7%
Agency services	499	499	96	19.3%	108	21.7%	122	24.5%	116	23.3%	443	88.8%	127	69.9%	(8.7%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 523	131 131	32 130	46.9%	33 436	48.8%	32 959	25.1%	24 939	19.0%	123 463	94.2%	19 412	173.9%	28.5%
Interest earned from Current and Non Current Assets	7 726	7 423	2 710	35.1%	2 180	28.2%	2 574	34.7%	2 071	27.9%	9 535	128.4%	1 546	64.3%	34.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	947	994	22	2.3%	36	3.8%	958	96.4%	(940)	(94.6%)	76	7.6%	869	60.6%	(208.2%)
Licences or permits	163	407	92	56.5%	98	60.2%	99	24.3%	102	25.0%	391	95.9%	101	263.4%	1.2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 175	298	-	-	298	25.3%	-	-	-	-	298	100.0%	177	50.9%	(100.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	148	36	-	45	-	36	24.2%	78	52.3%	194	130.8%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	522 018	522 077	185 670	35.6%	164 045	31.4%	125 536	24.0%	20 417	3.9%	495 668	94.9%	30 573	96.7%	(33.2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	609	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**915 855**	**890 587**	**122 564**	**13.4%**	**162 464**	**17.7%**	**308 538**	**34.6%**	**207 770**	**23.3%**	**801 336**	**90.0%**	**319 091**	**79.8%**	**(34.9%)**
Employee related costs	295 141	286 782	64 963	22.0%	62 112	21.0%	63 736	22.2%	63 042	22.0%	253 853	88.5%	61 185	88.7%	3.0%
Remuneration of councillors	8 093	8 093	1 816	22.4%	1 775	21.9%	1 866	23.1%	1 952	24.1%	7 409	91.5%	1 877	90.6%	4.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	66 353	56 732	5 984	9.0%	11 349	17.1%	15 827	27.9%	7 858	13.9%	41 018	72.3%	6 986	76.9%	12.5%
Debt impairment	186 689	245 081	-	-	-	-	176 637	72.1%	66 410	27.1%	243 046	99.2%	130 320	78.3%	(49.0%)
Depreciation, Amortisation and Impairment	94 116	50 736	-	-	33 201	35.3%	4 390	8.7%	12 530	24.7%	50 121	98.8%	74 049	84.4%	(83.1%)
Interest,Dividends and Rent on Land	9 549	7 549	-	-	134	1.4%	215	2.8%	-	-	349	4.6%	-	-	-
Contracted services	87 206	86 302	18 374	21.1%	20 337	23.3%	17 915	20.8%	20 360	23.6%	76 986	89.2%	19 391	68.9%	5.0%
Transfers and subsidies	11 922	11 466	4 731	39.7%	3 773	31.6%	4	-	2 831	24.7%	11 339	98.9%	87	83.0%	3 138.7%
Irrecoverable debts written off	10 100	9 289	1 448	14.3%	752	7.4%	2 815	30.3%	4 895	52.7%	9 909	106.7%	2 541	43.4%	92.6%
Operational Cost and Other Cost	141 582	123 557	25 247	17.8%	29 032	20.5%	25 133	20.3%	27 894	22.6%	107 306	86.8%	22 653	76.0%	23.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 104	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**37 143**	**19 196**	**156 131**		**91 639**		**(87 290)**		**(71 506)**		**88 975**		**(76 444)**		
Transfers and subsidies - capital (monetary allocations)	245 667	259 275	31 365	12.8%	70 359	28.6%	36 416	14.0%	57 317	22.1%	195 457	75.4%	65 029	103.0%	(11.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**282 810**	**278 472**	**187 496**		**161 998**		**(50 874)**		**(14 189)**		**284 432**		**(11 415)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**282 810**	**278 472**	**187 496**		**161 998**		**(50 874)**		**(14 189)**		**284 432**		**(11 415)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**282 810**	**278 472**	**187 496**		**161 998**		**(50 874)**		**(14 189)**		**284 432**		**(11 415)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**282 810**	**278 472**	**187 496**		**161 998**		**(50 874)**		**(14 189)**		**284 432**		**(11 415)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**273 663**	**295 546**	**31 365**	**11.5%**	**67 521**	**24.7%**	**51 926**	**17.6%**	**72 601**	**24.6%**	**223 413**	**75.6%**	**61 755**	**71.4%**	**17.6%**
National Government	238 928	259 275	31 365	13.1%	67 416	28.2%	36 416	14.0%	68 391	26.4%	203 588	78.5%	60 636	80.5%	12.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**238 928**	**259 275**	**31 365**	**13.1%**	**67 416**	**28.2%**	**36 416**	**14.0%**	**68 391**	**26.4%**	**203 588**	**78.5%**	**60 636**	**80.5%**	**12.8%**
Borrowing	21 950	21 950	-	-	-	-	13 804	62.9%	1 642	7.5%	15 445	70.4%	-	-	(100.0%)
Internally generated funds	12 786	14 321	-	-	105	.8%	1 706	11.9%	2 569	17.9%	4 380	30.6%	1 119	52.6%	129.5%
Capital Expenditure Functional	**273 663**	**295 546**	**31 365**	**11.5%**	**67 521**	**24.7%**	**51 926**	**17.6%**	**72 601**	**24.6%**	**223 413**	**75.6%**	**61 755**	**71.4%**	**17.6%**
Municipal governance and administration	**28 545**	**28 580**	**-**	**-**	**-**	**-**	**14 004**	**49.0%**	**1 642**	**5.7%**	**15 645**	**54.7%**	**1 119**	**7.9%**	**46.7%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 545	28 580	-	-	-	-	14 004	49.0%	1 642	5.7%	15 645	54.7%	1 119	7.9%	46.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 364**	**1 364**	**-**	**-**	**-**	**-**	**845**	**62.0%**	**55**	**4.1%**	**901**	**66.0%**	**-**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 364	1 364	-	-	-	-	845	62.0%	55	4.1%	901	66.0%	-	-	(100.0%)
Economic and Environmental Services	**205 014**	**225 375**	**30 601**	**14.9%**	**58 316**	**28.4%**	**26 132**	**11.6%**	**57 741**	**25.6%**	**172 790**	**76.7%**	**43 324**	**81.0%**	**33.3%**
Planning and Development	205 014	225 375	30 601	14.9%	58 316	28.4%	26 132	11.6%	57 741	25.6%	172 790	76.7%	43 324	81.1%	33.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**38 739**	**40 227**	**763**	**2.0%**	**9 205**	**23.8%**	**10 945**	**27.2%**	**13 163**	**32.7%**	**34 077**	**84.7%**	**17 312**	**78.4%**	**(24.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	38 739	34 442	763	2.0%	9 205	23.8%	10 945	31.8%	10 481	30.4%	31 394	91.2%	17 312	78.4%	(39.5%)
Waste Water Management	-	5 785	-	-	-	-	-	-	2 682	46.4%	2 682	46.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**943 992**	**878 216**	**281 874**	**29.9%**	**(196 109)**	**(20.8%)**	**33 861**	**3.9%**	**-**	**-**	**119 627**	**13.6%**	**12 640**	**65.1%**	**(100.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	163 884	100 991	1 012	.6%	2 182	1.3%	5 567	5.5%	-	-	8 760	8.7%	2 356	4.9%	(100.0%)
Other revenue	4 697	2 920	4 828	102.8%	(4 612)	(98.2%)	2 735	93.7%	-	-	2 951	101.1%	8 456	299.2%	(100.0%)
Transfers and Subsidies - Operational	522 018	520 543	170 056	32.6%	(159 083)	(30.5%)	4 223	.8%	-	-	15 196	2.9%	1 353	94.1%	(100.0%)
Transfers and Subsidies - Capital	245 667	246 339	105 967	43.1%	(34 883)	(14.2%)	21 308	8.6%	-	-	92 392	37.5%	-	53.4%	-
Interest	7 726	7 423	11	.1%	287	3.7%	30	.4%	-	-	328	4.4%	475	25.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(661 607)**	**(587 994)**	**(310 956)**	**47.0%**	**(246 139)**	**37.2%**	**(263 782)**	**44.9%**	**(193 024)**	**32.8%**	**(1 013 900)**	**172.4%**	**(85 697)**	**106.7%**	**125.2%**
Suppliers and employees	(640 202)	(573 539)	(305 591)	47.7%	(247 586)	38.7%	(263 782)	46.0%	(193 024)	33.7%	(1 009 982)	176.1%	(85 697)	110.0%	125.2%

Finance charges	(9 483)	(2 989)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(11 922)	(11 466)	(5 365)	45.0%	1 447	(12.1%)	-	-	-	-	(3 918)	34.2%	-	-	-
Net Cash from/(used) Operating Activities	**282 385**	**290 222**	**(29 082)**	**(10.3%)**	**(442 247)**	**(156.6%)**	**(229 920)**	**(79.2%)**	**(193 024)**	**(66.5%)**	**(894 273)**	**(308.1%)**	**(73 057)**	**(8.0%)**	**164.2%**
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	**(273 663)**	**(310 331)**	**(49 316)**	**18.0%**	**(72 973)**	**26.7%**	**(21 308)**	**6.9%**	**-**	**-**	**(143 597)**	**46.3%**	**(52 367)**	**8.3%**	**(100.0%)**
Capital assets	(273 663)	(310 331)	(49 316)	18.0%	(72 973)	26.7%	(21 308)	6.9%	-	-	(143 597)	46.3%	(52 367)	8.3%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(273 663)**	**(310 331)**	**(49 316)**	**18.0%**	**(72 973)**	**26.7%**	**(21 308)**	**6.9%**	**-**	**-**	**(143 597)**	**46.3%**	**(52 367)**	**8.3%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**21 950**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 000**	**16.7%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	21 950	-	-	-	-	-	-	-	-	-	-	5 000	16.7%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 535)**	**(1 307)**	**(628)**	**7.4%**	**134**	**(1.6%)**	**(413)**	**31.6%**	**-**	**-**	**(907)**	**69.4%**	**-**	**-**	**-**
Repayment of borrowing	(8 535)	(1 307)	(628)	7.4%	134	(1.6%)	(413)	31.6%	-	-	(907)	69.4%	-	-	-
Net Cash from/(used) Financing Activities	**(8 535)**	**20 643**	**(628)**	**7.4%**	**134**	**(1.6%)**	**(413)**	**(2.0%)**	**-**	**-**	**(907)**	**(4.4%)**	**5 000**	**16.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**187**	**533**	**(79 025)**	**(42 268.3%)**	**(515 087)**	**(275 504.8%)**	**(251 641)**	**(47 177.3%)**	**(193 024)**	**(36 187.7%)**	**(1 038 776)**	**(194 748.1%)**	**(120 425)**	**(88.7%)**	**60.3%**
Cash/cash equivalents at the year begin:	3 339	31 591	-	-	(47 434)	(1 420.8%)	(562 520)	(1 780.6%)	(814 161)	(2 577.2%)	-	-	78 292	-	(1 139.9%)
Cash/cash equivalents at the year end:	**3 526**	**32 125**	**(47 434)**	**(1 345.4%)**	**(562 520)**	**(15 955.5%)**	**(814 161)**	**(2 534.4%)**	**(1 007 185)**	**(3 135.2%)**	**(1 007 185)**	**(3 135.2%)**	**(42 133)**	**(77.2%)**	**2 290.5%**

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	89 177	5.2%	24 602	1.4%	27 977	1.6%	1 565 242	91.7%	1 706 998	77.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	28 157	6.9%	5 386	1.3%	5 551	1.4%	370 931	90.5%	410 025	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.6%	0	.6%	0	.6%	57	97.2%	58	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 948	2.0%	751	.8%	741	.7%	95 840	96.5%	99 279	4.5%	-	-	-	-
Total By Income Source	**119 283**	**5.4%**	**30 738**	**1.4%**	**34 269**	**1.5%**	**2 032 070**	**91.7%**	**2 216 360**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 806	10.9%	598	2.3%	1 009	3.9%	21 359	82.9%	25 772	1.2%	-	-	-	-
Commercial	610	4.9%	169	1.4%	155	1.2%	11 455	92.5%	12 388	.6%	-	-	-	-
Households	106 535	5.5%	26 328	1.4%	29 392	1.5%	1 768 778	91.6%	1 931 032	87.1%	-	-	-	-
Other	9 332	3.8%	3 644	1.5%	3 714	1.5%	230 479	93.2%	247 168	11.2%	-	-	-	-
Total By Customer Group	**119 283**	**5.4%**	**30 738**	**1.4%**	**34 269**	**1.5%**	**2 032 070**	**91.7%**	**2 216 360**	**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	38 965	68.0%	6 474	11.3%	1 106	1.9%	10 717	18.7%	57 263	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14	14.5%	-	-	-	-	81	85.5%	95	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**38 979**	**68.0%**	**6 474**	**11.3%**	**1 106**	**1.9%**	**10 798**	**18.8%**	**57 358**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**453 171**	**463 628**	**178 966**	**39.5%**	**138 562**	**30.6%**	**105 722**	**22.8%**	**50 768**	**11.0%**	**474 019**	**102.2%**	**28 806**	**100.4%**	**76.2%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 296	1 396	357	27.6%	357	27.6%	359	25.7%	364	26.0%	1 437	102.9%	347	139.4%	4.8%
Sale of Goods and Rendering of Services	616	616	76	12.3%	117	19.1%	199	32.3%	126	20.5%	518	84.1%	68	53.7%	85.4%
Agency services	6 400	6 400	1 231	19.2%	1 545	24.1%	1 304	20.4%	1 139	17.8%	5 218	81.5%	899	69.5%	26.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	749	1 049	250	33.4%	252	33.7%	255	24.4%	258	24.6%	1 015	96.8%	256	139.0%	.8%
Interest earned from Current and Non Current Assets	22 000	24 000	5 211	23.7%	4 840	22.0%	4 769	19.9%	4 755	19.8%	19 574	81.6%	5 713	120.6%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 224	1 224	184	15.1%	250	20.4%	219	17.9%	228	18.7%	881	72.0%	177	65.6%	29.1%
Licences or permits	200	200	24	12.2%	9	4.3%	24	12.0%	34	17.2%	91	45.7%	15	57.6%	124.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	3 660	7 842	2 366	64.6%	4 274	116.8%	523	6.7%	202	2.6%	7 364	93.9%	23 549	-	(99.1%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	380	380	214	56.4%	11	3.0%	29	7.5%	11	2.8%	265	69.8%	465	313.1%	(97.7%)
Non-Exchange Revenue															
Property rates	42 607	42 607	20 794	48.8%	3 671	8.6%	3 889	9.1%	14 033	32.9%	42 387	99.5%	5 899	95.3%	137.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 552	1 947	661	42.6%	606	39.0%	1 025	52.7%	1 150	59.1%	3 442	176.8%	764	144.9%	50.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	362 391	362 871	145 301	40.1%	118 841	32.8%	90 570	25.0%	26 022	7.2%	380 735	104.9%	(11 624)	94.3%	(323.9%)
Interest Receivables	9 097	11 097	2 297	25.3%	2 566	28.2%	2 557	23.0%	2 447	22.1%	9 867	88.9%	2 278	102.9%	7.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 000	2 000	-	-	1 223	122.3%	-	-	-	-	1 223	61.1%	-	6.5%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**552 377**	**599 661**	**124 603**	**22.6%**	**120 644**	**21.8%**	**112 292**	**18.7%**	**115 450**	**19.3%**	**472 989**	**78.9%**	**144 836**	**79.0%**	**(20.3%)**
Employee related costs	181 307	190 714	42 097	23.2%	42 764	23.6%	48 738	25.6%	44 804	23.5%	178 403	93.5%	41 882	94.4%	7.0%
Remuneration of councillors	31 073	31 073	6 835	22.0%	6 836	22.0%	7 500	24.1%	7 073	22.8%	28 244	90.9%	7 249	96.2%	(2.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Debt impairment	11 163	11 163	-	-	-	-	-	-	-	-	-	-	(1 227)	-	(100.0%)
Depreciation, Amortisation and Impairment	57 500	63 500	15 157	26.4%	20 258	35.2%	9 710	15.3%	(37 573)	(59.2%)	7 552	11.9%	20 042	107.5%	(287.5%)
Interest,Dividends and Rent on Land	150	4 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	106 909	120 098	24 961	23.3%	23 072	21.6%	18 405	15.3%	45 203	37.6%	111 641	93.0%	27 304	72.5%	65.6%
Transfers and subsidies	7 000	7 164	813	11.6%	-	-	3 524	49.2%	1 197	16.7%	5 534	77.3%	2 984	34.2%	(59.9%)
Irrecoverable debts written off	16 500	16 500	576	3.5%	441	2.7%	873	5.3%	6 747	40.9%	8 637	52.3%	8 149	21.8%	(17.2%)
Operational Cost and Other Cost	140 775	155 299	34 163	24.3%	27 273	19.4%	23 542	15.2%	47 997	30.9%	132 975	85.6%	38 453	79.5%	24.8%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(99 206)**	**(136 034)**	**54 363**		**17 918**		**(6 570)**		**(64 682)**		**1 030**		**(116 030)**		
Transfers and subsidies - capital (monetary allocations)	65 535	66 126	21 831	33.3%	21 702	33.1%	9 673	14.6%	12 268	18.6%	65 474	99.0%	18 848	111.5%	(34.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**(52 414)**		**66 504**		**(97 181)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**(52 414)**		**66 504**		**(97 181)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**(52 414)**		**66 504**		**(97 181)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(33 671)**	**(69 908)**	**76 195**		**39 620**		**3 103**		**(52 414)**		**66 504**		**(97 181)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**137 355**	**146 996**	**30 000**	**21.8%**	**35 966**	**26.2%**	**22 016**	**15.0%**	**24 696**	**16.8%**	**112 678**	**76.7%**	**36 775**	**85.2%**	**(32.8%)**
National Government	64 835	65 638	18 984	29.3%	18 892	29.1%	8 639	13.2%	6 790	10.3%	53 305	81.2%	21 110	103.7%	(67.8%)
Provincial Government	700	700	-	-	-	-	-	-	602	86.0%	602	86.0%	4 630	2 433.5%	(87.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 535**	**66 338**	**18 984**	**29.0%**	**18 892**	**28.8%**	**8 639**	**13.0%**	**7 392**	**11.1%**	**53 907**	**81.3%**	**25 740**	**110.8%**	**(71.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	71 820	80 658	11 016	15.3%	17 074	23.8%	13 377	16.6%	17 304	21.5%	58 771	72.9%	11 035	60.2%	56.8%
Capital Expenditure Functional	**137 355**	**146 996**	**30 000**	**21.8%**	**35 966**	**26.2%**	**22 016**	**15.0%**	**24 696**	**16.8%**	**112 678**	**76.7%**	**38 757**	**87.2%**	**(36.3%)**
Municipal governance and administration	**11 850**	**8 880**	**150**	**1.3%**	**21**	**.2%**	**2 393**	**26.9%**	**3 457**	**38.9%**	**6 021**	**67.8%**	**1 157**	**68.4%**	**198.8%**
Executive and Council	300	300	-	-	-	-	46	15.3%	-	-	46	15.3%	-	33.0%	-
Finance and administration	11 550	8 580	150	1.3%	21	.2%	2 347	27.4%	3 457	40.3%	5 975	69.6%	1 157	68.6%	198.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 313**	**-**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	1 982	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	331	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**105 335**	**116 288**	**29 849**	**28.3%**	**32 946**	**31.3%**	**15 473**	**13.3%**	**15 680**	**13.5%**	**93 949**	**80.8%**	**34 482**	**93.5%**	**(54.5%)**
Planning and Development	2 500	470	-	-	87	3.5%	199	42.4%	531	112.9%	817	173.8%	180	43.6%	195.4%
Road Transport	102 835	115 818	29 849	29.0%	32 859	32.0%	15 274	13.2%	15 150	13.1%	93 132	80.4%	34 302	94.1%	(55.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 170**	**21 827**	**-**	**-**	**3 000**	**14.9%**	**4 150**	**19.0%**	**5 559**	**25.5%**	**12 708**	**58.2%**	**806**	**58.2%**	**590.0%**
Energy sources	13 000	12 499	-	-	2 619	20.1%	3 479	27.8%	4 035	32.3%	10 133	81.1%	367	81.8%	1 000.1%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 170	9 328	-	-	380	5.3%	671	7.2%	1 524	16.3%	2 576	27.6%	439	23.7%	247.3%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**551 328**	**557 159**	**223 964**	**40.6%**	**151 035**	**27.4%**	**149 498**	**26.8%**	**35 093**	**6.3%**	**559 590**	**100.4%**	**32 678**	**81.8%**	**7.4%**
Property rates	48 227	48 227	5 684	11.8%	4 267	8.8%	3 151	6.5%	34 164	70.8%	47 267	98.0%	8 114	72.7%	321.0%
Service charges	2 511	2 611	368	14.7%	215	8.6%	133	5.1%	245	9.4%	961	36.8%	494	64.8%	(50.4%)
Other revenue	50 664	52 059	25 965	51.2%	13 837	27.3%	12 088	23.2%	(2 992)	(5.7%)	48 899	93.9%	1 389	16.1%	(315.4%)
Transfers and Subsidies - Operational	362 391	362 427	146 541	40.4%	117 855	32.5%	124 499	34.4%	44	-	388 938	107.3%	45	93.4%	(2.4%)
Transfers and Subsidies - Capital	65 535	65 535	45 054	68.7%	14 800	22.6%	7 420	11.3%	-	-	67 274	102.7%	22 525	87.2%	(100.0%)
Interest	22 000	26 300	351	1.6%	61	.3%	2 207	8.4%	3 632	13.8%	6 251	23.8%	111	1.7%	3 176.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(469 857)**	**(510 408)**	**(62 272)**	**13.3%**	**(49 371)**	**10.5%**	**(44 296)**	**8.7%**	**(90 709)**	**17.8%**	**(246 648)**	**48.3%**	**(63 651)**	**38.7%**	**42.5%**
Suppliers and employees	(462 707)	(503 094)	(62 272)	13.5%	(49 371)	10.7%	(44 296)	8.8%	(90 709)	18.0%	(246 648)	49.0%	(63 651)	39.7%	42.5%

Finance charges	(150)	(150)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(7 000)	(7 164)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**81 471**	**46 751**	**161 692**	**198.5%**	**101 664**	**124.8%**	**105 202**	**225.0%**	**(55 616)**	**(119.0%)**	**312 942**	**669.4%**	**(30 972)**	**312.6%**	**79.6%**
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	**(137 355)**	**(145 240)**	**(34 283)**	**25.0%**	**(43 238)**	**31.5%**	**(25 234)**	**17.4%**	**(16 199)**	**11.2%**	**(118 953)**	**81.9%**	**(38 542)**	**87.9%**	**(58.0%)**
Capital assets	(137 355)	(145 240)	(34 283)	25.0%	(43 238)	31.5%	(25 234)	17.4%	(16 199)	11.2%	(118 953)	81.9%	(38 542)	87.9%	(58.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(137 355)**	**(145 240)**	**(34 283)**	**25.0%**	**(43 238)**	**31.5%**	**(25 234)**	**17.4%**	**(16 199)**	**11.2%**	**(118 953)**	**81.9%**	**(38 542)**	**87.9%**	**(58.0%)**
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	**(55 883)**	**(98 490)**	**127 409**	**(228.0%)**	**58 426**	**(104.6%)**	**79 968**	**(81.2%)**	**(71 815)**	**72.9%**	**193 988**	**(197.0%)**	**(69 514)**	**(258.4%)**	**3.3%**
Cash/cash equivalents at the year begin:	334 981	334 981	288 536	86.1%	415 946	124.2%	474 372	141.6%	554 340	165.5%	288 536	86.1%	485 274	128.8%	14.2%
Cash/cash equivalents at the year end:	**279 097**	**236 491**	**415 946**	**149.0%**	**474 372**	**170.0%**	**554 340**	**234.4%**	**482 525**	**204.0%**	**482 525**	**204.0%**	**415 760**	**276.0%**	**16.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 528	5.0%	6 156	5.6%	674	.6%	97 652	88.8%	110 009	73.9%	(8 605)	(7.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	132	1.1%	114	.9%	110	.9%	12 098	97.1%	12 453	8.4%	(25)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	897	3.4%	899	3.4%	897	3.4%	23 617	89.8%	26 310	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	**6 556**	**4.4%**	**7 170**	**4.8%**	**1 680**	**1.1%**	**133 368**	**89.6%**	**148 773**	**100.0%**	**(8 630)**	**(5.8%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 481	13.6%	5 648	17.2%	187	.6%	22 534	68.6%	32 851	22.1%	(56)	(.2%)	-	-
Commercial	1 452	2.1%	919	1.3%	899	1.3%	64 984	95.2%	68 254	45.9%	(7 429)	(10.9%)	-	-
Households	622	1.3%	603	1.3%	594	1.2%	45 850	96.2%	47 668	32.0%	(1 144)	(2.4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 556**	**4.4%**	**7 170**	**4.8%**	**1 680**	**1.1%**	**133 368**	**89.6%**	**148 773**	**100.0%**	**(8 630)**	**(5.8%)**	**-**	**-**

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 095	100.0%	-	-	-	-	-	-	12 095	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**12 095**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 095**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**383 573**	**358 144**	**106 273**	**27.7%**	**73 741**	**19.2%**	**51 314**	**14.3%**	**6 831**	**1.9%**	**238 160**	**66.5%**	**47 337**	**77.9%**	**(85.6%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 565	1 565	294	18.8%	293	18.7%	294	18.8%	298	19.0%	1 178	75.3%	301	80.2%	(1.2%)
Sale of Goods and Rendering of Services	758	758	10	1.3%	16	2.1%	-	-	33	4.4%	59	7.8%	6	5.0%	462.5%
Agency services	1 773	1 773	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 034	2 034	493	24.3%	162	8.0%	161	7.9%	149	7.3%	965	47.5%	157	31.0%	(4.8%)
Interest earned from Current and Non Current Assets	116 237	116 237	1 325	1.1%	367	.3%	2 338	2.0%	3 851	3.3%	7 881	6.8%	24 301	27.2%	(84.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	261	300	47	18.2%	53	20.4%	36	11.9%	47	15.5%	183	60.9%	37	62.2%	27.5%
Licences or permits	261	261	24	9.1%	47	17.9%	14	5.2%	28	10.6%	111	42.7%	13	68.6%	112.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 031	1 031	121	11.7%	171	16.6%	208	20.2%	346	33.6%	846	82.1%	153	71.5%	125.7%
Non-Exchange Revenue															
Property rates	15 645	15 645	15 809	101.0%	-	-	-	-	67	.4%	15 876	101.5%	0	101.5%	13 719.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	110	110	-	-	-	-	-	-	(1)	(.6%)	(1)	(.6%)	-	(6.6%)	(100.0%)
Licences or permits	782	782	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	236 224	210 755	87 482	37.0%	71 496	30.3%	47 102	22.3%	1 071	.5%	207 151	98.3%	21 316	104.1%	(95.0%)
Interest Receivables	5 789	5 789	668	11.5%	1 137	19.6%	1 162	20.1%	942	16.3%	3 909	67.5%	1 052	71.0%	(10.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 104	1 104	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**375 405**	**397 261**	**66 351**	**17.7%**	**65 628**	**17.5%**	**77 138**	**19.4%**	**70 081**	**17.6%**	**279 199**	**70.3%**	**70 444**	**71.9%**	**(.5%)**
Employee related costs	138 069	142 930	34 201	24.8%	30 370	22.0%	40 713	28.5%	36 392	25.5%	141 676	99.1%	32 196	95.9%	13.0%
Remuneration of councillors	17 366	17 366	3 792	21.8%	4 082	23.5%	4 382	25.2%	4 394	25.3%	16 650	95.9%	4 185	96.4%	5.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 902	6 330	563	8.2%	808	11.7%	1 213	19.2%	1 456	23.0%	4 039	63.8%	2 275	79.1%	(36.0%)
Debt impairment	78	235	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	71 198	71 198	-	-	83	.1%	-	-	(83)	(.1%)	-	-	66	.1%	(226.6%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 550	59 444	7 532	14.6%	7 202	14.0%	7 956	13.4%	16 969	28.5%	39 660	66.7%	10 244	61.2%	65.6%
Transfers and subsidies	15 000	15 091	5 000	33.3%	5 000	33.3%	5 000	33.1%	-	-	15 000	99.4%	-	100.1%	-
Irrecoverable debts written off	-	-	125	-	92	-	7	-	228	-	451	-	6 950	-	(96.7%)
Operational Cost and Other Cost	75 242	84 667	15 137	20.1%	17 991	23.9%	17 868	21.1%	10 726	12.7%	61 723	72.9%	14 528	79.7%	(26.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 168**	**(39 118)**	**39 922**		**8 113**		**(25 825)**		**(63 250)**		**(41 039)**		**(23 108)**		
Transfers and subsidies - capital (monetary allocations)	65 007	98 276	16 817	25.9%	25 208	38.8%	22 001	22.4%	35 769	36.4%	99 795	101.5%	13 185	111.0%	171.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**73 175**	**59 158**	**56 740**		**33 321**		**(3 824)**		**(27 481)**		**58 756**		**(9 923)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**73 175**	**59 158**	**56 740**		**33 321**		**(3 824)**		**(27 481)**		**58 756**		**(9 923)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**73 175**	**59 158**	**56 740**		**33 321**		**(3 824)**		**(27 481)**		**58 756**		**(9 923)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**73 175**	**59 158**	**56 740**		**33 321**		**(3 824)**		**(27 481)**		**58 756**		**(9 923)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**143 710**	**119 318**	**(62 983)**	**(43.8%)**	**34 244**	**23.8%**	**25 085**	**21.0%**	**15 865**	**13.3%**	**12 210**	**10.2%**	**45 353**	**66.7%**	**(65.0%)**
National Government	85 512	70 512	(98 455)	(115.1%)	25 525	29.8%	15 752	22.3%	11 037	15.7%	(46 141)	(65.4%)	29 871	77.5%	(63.1%)
Provincial Government	5 130	12 764	(19 549)	(381.1%)	30	.6%	1 877	14.7%	2 851	22.3%	(14 790)	(115.9%)	4 420	74.2%	(35.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 642**	**83 276**	**(118 004)**	**(130.2%)**	**25 555**	**28.2%**	**17 630**	**21.2%**	**13 889**	**16.7%**	**(60 931)**	**(73.2%)**	**34 291**	**77.1%**	**(59.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 068	36 042	55 021	103.7%	8 689	16.4%	7 455	20.7%	1 976	5.5%	73 141	202.9%	11 062	38.1%	(82.1%)
Capital Expenditure Functional	**143 710**	**129 951**	**(70 731)**	**(49.2%)**	**34 244**	**23.8%**	**28 344**	**21.8%**	**17 063**	**13.1%**	**8 921**	**6.9%**	**45 952**	**65.1%**	**(62.9%)**
Municipal governance and administration	**20 954**	**9 001**	**1 126**	**5.4%**	**410**	**2.0%**	**1 454**	**16.2%**	**1 626**	**18.1%**	**4 616**	**51.3%**	**2 597**	**30.1%**	**(37.4%)**
Executive and Council	5 370	2 545	48	.9%	29	.5%	19	.7%	267	10.5%	363	14.3%	17	47.8%	1 511.7%
Finance and administration	15 584	6 456	1 078	6.9%	381	2.4%	1 435	22.2%	1 359	21.0%	4 253	65.9%	2 581	29.9%	(47.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**380**	**91**	**1 831**	**481.7%**	**30**	**7.9%**	**-**	**-**	**53**	**58.2%**	**1 913**	**2 105.5%**	**-**	**183.1%**	**(100.0%)**
Community and Social Services	380	91	1 831	481.7%	30	7.9%	-	-	53	58.2%	1 913	2 105.5%	-	183.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**119 526**	**118 237**	**(74 226)**	**(62.1%)**	**33 757**	**28.2%**	**26 861**	**22.7%**	**15 018**	**12.7%**	**1 410**	**1.2%**	**42 757**	**66.9%**	**(64.9%)**
Planning and Development	5 100	4 300	831	16.3%	-	-	-	-	192	4.5%	1 023	23.8%	300	21.3%	(35.9%)
Road Transport	114 426	113 937	(75 057)	(65.6%)	33 757	29.5%	26 861	23.6%	14 826	13.0%	387	.3%	42 458	67.4%	(65.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 850**	**2 622**	**539**	**18.9%**	**46**	**1.6%**	**30**	**1.1%**	**366**	**14.0%**	**982**	**37.4%**	**598**	**60.3%**	**(38.7%)**
Energy sources	-	-	306	-	-	-	-	-	-	-	306	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 850	2 622	233	8.2%	46	1.6%	30	1.1%	366	14.0%	676	25.8%	598	60.3%	(38.7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**(35 898)**	**381 583**	**225 744**	**(628.8%)**	**201 943**	**(562.5%)**	**241 152**	**63.2%**	**112 053**	**29.4%**	**780 892**	**204.6%**	**94 237**	**(6 283.0%)**	**18.9%**
Property rates	(3 413)	15 645	1 363	(39.9%)	548	(16.0%)	991	6.3%	1 922	12.3%	4 823	30.8%	720	(70.4%)	166.8%
Service charges	1 486	1 553	2	.1%	-	-	1	.1%	5	.3%	8	.5%	272	67.5%	(98.1%)
Other revenue	24 801	43 449	312	1.3%	415	1.7%	373	.9%	634	1.5%	1 734	4.0%	209	8.0%	203.1%
Transfers and Subsidies - Operational	(49 232)	210 755	197 209	(400.6%)	196 954	(400.1%)	208 978	99.2%	104 241	49.5%	707 382	335.6%	90 326	(1 748.0%)	15.4%
Transfers and Subsidies - Capital	(13 596)	98 276	25 532	(187.8%)	3 659	(26.9%)	28 449	28.9%	-	-	57 640	58.7%	1 679	###############	(100.0%)
Interest	4 056	11 905	1 327	32.7%	367	9.0%	2 361	19.8%	5 251	44.1%	9 305	78.2%	1 030	28.5%	409.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(321 408)**	**(341 113)**	**(26 767)**	**8.3%**	**(37 023)**	**11.5%**	**(28 946)**	**8.5%**	**(14 679)**	**4.3%**	**(107 415)**	**31.5%**	**(49 123)**	**107.3%**	**(70.1%)**
Suppliers and employees	(306 408)	(326 021)	(26 767)	8.7%	(37 023)	12.1%	(28 946)	8.9%	(14 679)	4.5%	(107 415)	32.9%	(49 123)	112.5%	(70.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(15 000)	(15 091)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(357 307)**	**40 470**	**198 978**	**(55.7%)**	**164 920**	**(46.2%)**	**212 206**	**524.4%**	**97 374**	**240.6%**	**673 477**	**1 664.1%**	**45 113**	**(192.4%)**	**115.8%**
Cash Flow from Investing Activities															
Receipts	**1 114**	**1 484**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**117.3%**	**-**
Proceeds on disposal of PPE	1 114	1 484	-	-	-	-	-	-	-	-	-	-	-	117.3%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(137 216)**	**(18 148)**	**-**	**(32 495)**	**-**	**(23 084)**	**16.8%**	**(27 339)**	**19.9%**	**(101 066)**	**73.7%**	**(37 989)**	**-**	**(28.0%)**
Capital assets	-	(137 216)	(18 148)	-	(32 495)	-	(23 084)	16.8%	(27 339)	19.9%	(101 066)	73.7%	(37 989)	-	(28.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**1 114**	**(135 732)**	**(18 148)**	**(1 629.0%)**	**(32 495)**	**(2 916.8%)**	**(23 084)**	**17.0%**	**(27 339)**	**20.1%**	**(101 066)**	**74.5%**	**(37 989)**	**(8 977.2%)**	**(28.0%)**
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	**(356 193)**	**(95 262)**	**180 830**	**(50.8%)**	**132 425**	**(37.2%)**	**189 121**	**(198.5%)**	**70 035**	**(73.5%)**	**572 411**	**(600.9%)**	**7 124**	**(168.9%)**	**883.1%**
Cash/cash equivalents at the year begin:	172 407	-	117 328	68.1%	319 737	185.5%	468 121	-	657 243	-	117 328	-	716 775	125.4%	(8.3%)
Cash/cash equivalents at the year end:	**(183 786)**	**(95 262)**	**319 737**	**(174.0%)**	**468 121**	**(254.7%)**	**657 243**	**(689.9%)**	**727 277**	**(763.5%)**	**727 277**	**(763.5%)**	**723 899**	**(335.1%)**	**.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	602	.8%	599	.8%	597	.8%	71 132	97.5%	72 930	85.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	1.3%	150	1.2%	148	1.2%	12 128	96.3%	12 592	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**769**	**.9%**	**748**	**.9%**	**745**	**.9%**	**83 260**	**97.4%**	**85 522**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	181	.6%	196	.6%	196	.6%	30 593	98.2%	31 167	36.4%	-	-	-	-
Commercial	214	1.3%	202	1.2%	200	1.2%	16 256	96.3%	16 873	19.7%	-	-	-	-
Households	374	1.0%	350	.9%	348	.9%	36 411	97.1%	37 483	43.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**769**	**.9%**	**748**	**.9%**	**745**	**.9%**	**83 260**	**97.4%**	**85 522**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 540	57.0%	994	12.5%	(12)	(.2%)	2 445	30.7%	7 967	99.5%
Auditor-General	-	-	-	-	-	-	21	100.0%	21	.3%
Other	20	100.0%	-	-	-	-	-	-	20	.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 561**	**56.9%**	**994**	**12.4%**	**(12)**	**(.2%)**	**2 466**	**30.8%**	**8 009**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**477 958**	**484 617**	**222 539**	**46.6%**	**187 217**	**39.2%**	**104 347**	**21.5%**	**42 547**	**8.8%**	**556 650**	**114.9%**	**33 486**	**105.5%**	**27.1%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	526	929	265	50.4%	199	37.8%	202	21.7%	199	21.4%	865	93.2%	121	172.7%	64.1%
Sale of Goods and Rendering of Services	676	726	220	32.6%	143	21.2%	114	15.8%	212	29.1%	689	94.9%	189	80.1%	12.1%
Agency services	1 579	1 012	234	14.8%	272	17.2%	195	19.3%	222	21.9%	923	91.2%	158	62.7%	40.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	115	247	62	53.7%	62	53.5%	62	25.2%	66	26.7%	252	102.0%	63	231.8%	5.4%
Interest earned from Current and Non Current Assets	48 686	48 533	12 472	25.6%	11 794	24.2%	11 485	23.7%	11 930	24.6%	47 681	98.2%	7 901	101.6%	51.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	190	-	64	33.5%	70	37.0%	-	-	-	-	134	-	267	146.5%	(100.0%)
Rental from Fixed Assets	19	318	5	24.0%	7	34.5%	118	37.0%	72	22.6%	201	63.1%	6	138.1%	1 054.3%
Licences or permits	4 828	5 048	1 268	26.3%	1 204	24.9%	1 346	26.7%	1 217	24.1%	5 035	99.7%	695	83.7%	75.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	40 000	27 336	-	2 303	-	1 330	3.3%	9 125	22.8%	40 094	100.2%	17 671	99.0%	(48.4%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	285	1 716	365	128.0%	316	110.5%	53	3.1%	190	11.1%	924	53.8%	(44)	219.8%	(530.9%)
Non-Exchange Revenue															
Property rates	20 999	17 638	17 620	83.9%	-	-	-	-	-	-	17 620	99.9%	-	74.1%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	7 618	-	(100.0%)
Fines, penalties and forfeits	482	393	46	9.5%	61	12.7%	241	61.3%	457	116.3%	805	204.8%	263	96.8%	73.7%
Licences or permits	120	-	19	16.2%	16	13.4%	-	-	-	-	35	-	10	76.1%	(100.0%)
Transfer and subsidies - Operational	397 754	359 523	161 593	40.6%	169 818	42.7%	88 174	24.5%	17 672	4.9%	437 257	121.6%	(5 430)	94.9%	(425.4%)
Interest Receivables	1 698	3 845	969	57.1%	953	56.1%	1 026	26.7%	1 186	30.8%	4 135	107.5%	1 046	95.6%	13.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	(104 794.5%)	-
Other Gains	-	4 689	-	-	-	-	-	-	-	-	-	-	2 952	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**552 843**	**664 275**	**107 585**	**19.5%**	**123 964**	**22.4%**	**102 339**	**15.4%**	**111 027**	**16.7%**	**444 915**	**67.0%**	**55 785**	**58.6%**	**99.0%**
Employee related costs	199 277	215 231	49 761	25.0%	48 567	24.4%	51 475	23.9%	50 581	23.5%	200 384	93.1%	30 897	79.0%	63.7%
Remuneration of councillors	26 516	28 737	6 684	25.2%	6 684	25.2%	7 494	26.1%	7 020	24.4%	27 882	97.0%	4 440	90.0%	58.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 497	7 881	710	7.5%	1 832	19.3%	2 633	33.4%	2 269	28.8%	7 445	94.5%	(2 036)	.4%	(211.4%)
Debt impairment	(6 939)	7 800	-	-	-	-	433	5.6%	-	-	433	5.6%	-	-	-
Depreciation, Amortisation and Impairment	67 719	79 383	-	-	-	-	-	-	-	-	-	-	238	1.6%	(100.0%)
Interest,Dividends and Rent on Land	-	2 501	-	-	-	-	1	-	0	-	1	-	-	-	(100.0%)
Contracted services	127 040	164 328	25 652	20.2%	33 434	26.3%	14 539	8.8%	14 511	8.8%	88 137	53.6%	9 089	35.1%	59.7%
Transfers and subsidies	24 760	26 667	8 882	35.9%	15 686	63.3%	4 460	16.7%	8 450	31.7%	37 477	140.5%	2 488	38.8%	239.6%
Irrecoverable debts written off	7 441	1 300	-	-	-	-	-	-	951	73.2%	951	73.2%	-	102.6%	(100.0%)
Operational Cost and Other Cost	97 531	128 096	15 895	16.3%	17 761	18.2%	21 304	16.6%	27 246	21.3%	82 205	64.2%	10 669	71.7%	155.4%
Disposal of Fixed and Intangible Assets	-	2 148	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(74 885)**	**(179 658)**	**114 954**		**63 254**		**2 008**		**(68 481)**		**111 735**		**(22 299)**		
Transfers and subsidies - capital (monetary allocations)	126 148	186 843	269	.2%	4 014	3.2%	35 987	19.3%	17 751	9.5%	58 020	31.1%	161	(11.5%)	10 901.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**51 263**	**7 185**	**115 223**		**67 267**		**37 995**		**(50 729)**		**169 756**		**(22 138)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**51 263**	**7 185**	**115 223**		**67 267**		**37 995**		**(50 729)**		**169 756**		**(22 138)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**51 263**	**7 185**	**115 223**		**67 267**		**37 995**		**(50 729)**		**169 756**		**(22 138)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**51 263**	**7 185**	**115 223**		**67 267**		**37 995**		**(50 729)**		**169 756**		**(22 138)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**177 700**	**273 326**	**19 209**	**10.8%**	**49 933**	**28.1%**	**44 039**	**16.1%**	**55 969**	**20.5%**	**169 150**	**61.9%**	**36 136**	**23.6%**	**54.9%**
National Government	107 737	169 722	13 001	12.1%	41 364	38.4%	29 075	17.1%	32 603	19.2%	116 043	68.4%	17 712	4.7%	84.1%
Provincial Government	-	17 121	-	-	-	-	1 043	6.1%	2 829	16.5%	3 872	22.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	(3 369)	-	3 729	-	-	-	-	-	360	-	7 175	-	(100.0%)
Transfers recognised - capital	**107 737**	**186 843**	**9 632**	**8.9%**	**45 093**	**41.9%**	**30 118**	**16.1%**	**35 432**	**19.0%**	**120 275**	**64.4%**	**24 888**	**23.0%**	**42.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	69 963	86 483	9 577	13.7%	4 840	6.9%	13 921	16.1%	20 537	23.7%	48 875	56.5%	11 248	24.4%	82.6%
Capital Expenditure Functional	**180 526**	**273 326**	**20 333**	**11.3%**	**50 650**	**28.1%**	**44 039**	**16.1%**	**55 969**	**20.5%**	**170 991**	**62.6%**	**41 405**	**87.1%**	**35.2%**
Municipal governance and administration	**21 394**	**22 323**	**5 211**	**24.4%**	**2 382**	**11.1%**	**2 906**	**13.0%**	**3 190**	**14.3%**	**13 688**	**61.3%**	**6 299**	**473.9%**	**(49.3%)**
Executive and Council	2 769	2 630	665	24.0%	28	1.0%	713	27.1%	1 192	45.3%	2 599	98.8%	(212)	1.6%	(662.0%)
Finance and administration	18 625	19 693	4 546	24.4%	2 353	12.6%	2 193	11.1%	1 998	10.1%	11 090	56.3%	6 511	529.8%	(69.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 870**	**5 258**	**(2 410)**	**(41.1%)**	**4 172**	**71.1%**	**1 086**	**20.6%**	**1 135**	**21.6%**	**3 982**	**75.7%**	**8 248**	**611.8%**	**(86.2%)**
Community and Social Services	4 913	5 173	666	13.6%	443	9.0%	1 086	21.0%	1 135	21.9%	3 331	64.4%	1 073	63.3%	5.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	957	85	(3 369)	(352.2%)	3 729	389.8%	-	-	-	-	360	423.1%	7 175	-	(100.0%)
Health	-	-	292	-	-	-	-	-	-	-	292	-	-	-	-
Economic and Environmental Services	**143 802**	**227 854**	**17 646**	**12.3%**	**42 473**	**29.5%**	**38 113**	**16.7%**	**50 620**	**22.2%**	**148 852**	**65.3%**	**25 546**	**14.3%**	**98.2%**
Planning and Development	9 478	18 521	242	2.6%	2 457	25.9%	1 023	5.5%	2 829	15.3%	6 551	35.4%	272	(10.5%)	938.7%
Road Transport	134 324	209 334	17 404	13.0%	40 016	29.8%	37 090	17.7%	47 791	22.8%	142 301	68.0%	25 273	17.2%	89.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 460**	**17 890**	**(113)**	**(1.2%)**	**1 624**	**17.2%**	**1 935**	**10.8%**	**1 023**	**5.7%**	**4 468**	**25.0%**	**1 312**	**(9.3%)**	**(22.0%)**
Energy sources	3 649	7 700	-	-	1 556	42.7%	-	-	-	-	1 556	20.2%	1 033	(319.5%)	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 811	10 190	(113)	(1.9%)	68	1.2%	1 935	19.0%	1 023	10.0%	2 912	28.6%	279	36.3%	267.1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**553 526**	**627 241**	**232 658**	**42.0%**	**164 917**	**29.8%**	**203 369**	**32.4%**	**15 992**	**2.5%**	**616 936**	**98.4%**	**19 743**	**124.5%**	**(19.0%)**
Property rates	21 602	17 638	548	2.5%	4 335	20.1%	1 395	7.9%	5 029	28.5%	11 308	64.1%	2 315	28.9%	117.2%
Service charges	483	1 315	231	47.8%	297	61.4%	168	12.8%	143	10.9%	838	63.7%	146	106.1%	(2.2%)
Other revenue	8 609	9 800	2 241	26.0%	2 076	24.1%	1 964	20.0%	1 965	20.1%	8 246	84.1%	39 921	(1 147.6%)	(95.1%)
Transfers and Subsidies - Operational	396 684	411 645	203 249	51.2%	130 725	33.0%	165 148	40.1%	5 235	1.3%	504 357	122.5%	(8 152)	131.3%	(164.2%)
Transfers and Subsidies - Capital	126 148	186 843	25 884	20.5%	27 484	21.8%	34 694	18.6%	-	-	88 061	47.1%	(22 032)	(36.9%)	(100.0%)
Interest	-	-	505	-	-	-	-	-	3 620	-	4 125	-	7 543	104.3%	(52.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(521 666)**	**(614 499)**	**(84 898)**	**16.3%**	**(103 709)**	**19.9%**	**(75 639)**	**12.3%**	**(105 579)**	**17.2%**	**(369 825)**	**60.2%**	**(41 069)**	**43.1%**	**157.1%**
Suppliers and employees	(501 823)	(611 998)	(84 270)	16.8%	(102 076)	20.3%	(75 639)	12.4%	(105 579)	17.3%	(367 564)	60.1%	(39 837)	44.0%	165.0%

Finance charges	-	(2 501)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(19 843)	-	(628)	3.2%	(1 633)	8.2%	-	-	-	-	(2 261)	-	(1 232)	21.4%	(100.0%)
Net Cash from/(used) Operating Activities	**31 860**	**12 742**	**147 760**	**463.8%**	**61 207**	**192.1%**	**127 729**	**1 002.4%**	**(89 587)**	**(703.1%)**	**247 111**	**1 939.3%**	**(21 327)**	**14 002.7%**	**320.1%**
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	**(204 355)**	**(314 325)**	**(26 555)**	**13.0%**	**(64 627)**	**31.6%**	**(52 903)**	**16.8%**	**(54 002)**	**17.2%**	**(198 087)**	**63.0%**	**(35 690)**	**77.7%**	**51.3%**
Capital assets	(204 355)	(314 325)	(26 555)	13.0%	(64 627)	31.6%	(52 903)	16.8%	(54 002)	17.2%	(198 087)	63.0%	(35 690)	77.7%	51.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(204 355)**	**(314 325)**	**(26 555)**	**13.0%**	**(64 627)**	**31.6%**	**(52 903)**	**16.8%**	**(54 002)**	**17.2%**	**(198 087)**	**63.0%**	**(35 690)**	**77.7%**	**51.3%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(172 495)**	**(301 583)**	**121 206**	**(70.3%)**	**(3 420)**	**2.0%**	**74 826**	**(24.8%)**	**(143 589)**	**47.6%**	**49 023**	**(16.3%)**	**(57 016)**	**(116.6%)**	**151.8%**
Cash/cash equivalents at the year begin:	336 893	348 160	442 805	131.4%	576 373	171.1%	612 111	175.8%	686 937	197.3%	442 805	127.2%	730 611	111.9%	(6.0%)
Cash/cash equivalents at the year end:	**164 397**	**46 577**	**576 373**	**350.6%**	**576 453**	**350.6%**	**686 937**	**1 474.8%**	**546 848**	**1 174.1%**	**546 848**	**1 174.1%**	**673 595**	**579.5%**	**(18.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 275	2.0%	844	1.3%	446	.7%	60 383	95.9%	62 948	94.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	192	4.8%	96	2.4%	73	1.8%	3 614	90.9%	3 974	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 467**	**2.2%**	**940**	**1.4%**	**519**	**.8%**	**63 997**	**95.6%**	**66 922**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	472	1.5%	237	.8%	25	.1%	29 880	97.6%	30 615	45.7%	-	-	-	-
Commercial	257	3.3%	186	2.4%	136	1.7%	7 196	92.6%	7 775	11.6%	-	-	-	-
Households	738	2.6%	516	1.8%	358	1.3%	26 921	94.3%	28 533	42.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 467**	**2.2%**	**940**	**1.4%**	**519**	**.8%**	**63 997**	**95.6%**	**66 922**	**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	8 181	100.0%	-	-	-	-	-	-	8 181	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 181**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8 181**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KUMKANI MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**356 282**	**355 780**	**149 953**	**42.1%**	**84 609**	**23.7%**	**70 525**	**19.8%**	**5 796**	**1.6%**	**310 882**	**87.4%**	**5 658**	**91.8%**	**2.4%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 879	2 462	1 057	56.3%	1 054	56.1%	1 054	42.8%	1 054	42.8%	4 219	171.3%	1 013	122.9%	4.1%
Sale of Goods and Rendering of Services	114	114	(4 632)	(4 046.0%)	27	23.7%	32	28.4%	34	29.5%	(4 538)	(3 964.4%)	35	457.0%	(3.1%)
Agency services	1 496	1 496	285	19.0%	340	22.7%	311	20.8%	261	17.5%	1 196	79.9%	247	71.7%	5.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	886	883	52	5.9%	78	8.8%	255	28.9%	265	30.1%	650	73.7%	72	75.5%	267.7%
Interest earned from Current and Non Current Assets	13 326	6 914	1 810	13.6%	1 287	9.7%	1 576	22.8%	1 412	20.4%	6 084	88.0%	1 712	70.2%	(17.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	49	49	11	22.6%	12	24.8%	15	31.3%	13	25.9%	51	104.5%	7	88.3%	71.1%
Licences or permits	265	265	118	44.5%	103	38.8%	5	2.0%	29	10.8%	254	96.2%	28	191.1%	1.8%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	29 785	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	(0)	-	(0)	-	-	100.0%	(100.0%)
Non-Exchange Revenue															
Property rates	42 177	49 052	48 244	114.4%	-	-	-	-	-	-	48 244	98.4%	-	99.3%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 919	1 919	100	5.2%	247	12.9%	181	9.4%	50	2.6%	578	30.1%	44	(52.3%)	11.4%
Licences or permits	1 366	1 366	295	21.6%	279	20.4%	244	17.8%	253	18.5%	1 070	78.3%	243	72.8%	4.1%
Transfer and subsidies - Operational	287 766	252 266	102 591	35.7%	80 614	28.0%	60 908	24.1%	693	.3%	244 805	97.0%	1 673	90.6%	(58.6%)
Interest Receivables	4 837	4 837	465	9.6%	568	11.8%	1 736	35.9%	1 733	35.8%	4 503	93.1%	456	80.0%	279.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	202	4 371	(127)	(62.9%)	-	-	4 208	96.3%	-	-	4 081	93.4%	127	(1 648.3%)	(100.0%)
Other Gains	-	-	(316)	-	-	-	-	-	-	-	(316)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**408 157**	**372 499**	**138 196**	**33.9%**	**68 237**	**16.7%**	**76 328**	**20.5%**	**77 465**	**20.8%**	**360 226**	**96.7%**	**75 145**	**88.0%**	**3.1%**
Employee related costs	133 596	129 040	25 040	18.7%	26 384	19.7%	31 386	24.3%	30 851	23.9%	113 660	88.1%	30 332	97.2%	1.7%
Remuneration of councillors	25 005	23 505	5 503	22.0%	5 503	22.0%	3 658	15.6%	7 767	33.0%	22 430	95.4%	5 503	101.4%	41.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 233	10 927	349	2.8%	4 056	33.2%	2 371	21.7%	1 515	13.9%	8 289	75.9%	1 932	67.2%	(21.6%)
Debt impairment	16 904	2 215	225	1.3%	-	-	-	-	-	-	225	10.2%	-	4.0%	-
Depreciation, Amortisation and Impairment	31 653	31 653	9 705	30.7%	-	-	-	-	-	-	9 705	30.7%	2 866	132.7%	(100.0%)
Interest,Dividends and Rent on Land	-	-	773	-	-	-	-	-	-	-	773	-	-	-	-
Contracted services	82 833	84 176	45 889	55.4%	12 139	14.7%	15 902	18.9%	11 343	13.5%	85 273	101.3%	12 970	62.7%	(12.5%)
Transfers and subsidies	6 403	2 103	172	2.7%	419	6.5%	700	33.3%	544	25.9%	1 835	87.3%	608	76.3%	(10.6%)
Irrecoverable debts written off	-	-	31 144	-	-	-	-	-	-	-	31 144	-	-	-	-
Operational Cost and Other Cost	99 530	88 880	19 396	19.5%	19 738	19.8%	22 312	25.1%	25 446	28.6%	86 892	97.8%	20 934	77.7%	21.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(51 875)**	**(16 719)**	**11 757**		**16 371**		**(5 803)**		**(71 669)**		**(49 344)**		**(69 487)**		
Transfers and subsidies - capital (monetary allocations)	96 095	120 893	50 911	53.0%	20 463	21.3%	12 424	10.3%	30 392	25.1%	114 189	94.5%	23 376	87.6%	30.0%
Transfers and subsidies - capital (in-kind)	-	-	126	-	-	-	-	-	-	-	126	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 220**	**104 174**	**62 793**		**36 834**		**6 621**		**(41 277)**		**64 971**		**(46 111)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**44 220**	**104 174**	**62 793**		**36 834**		**6 621**		**(41 277)**		**64 971**		**(46 111)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 220**	**104 174**	**62 793**		**36 834**		**6 621**		**(41 277)**		**64 971**		**(46 111)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 220**	**104 174**	**62 793**		**36 834**		**6 621**		**(41 277)**		**64 971**		**(46 111)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**129 825**	**145 173**	**91 025**	**70.1%**	**29 027**	**22.4%**	**24 845**	**17.1%**	**906 437**	**624.4%**	**1 051 333**	**724.2%**	**30 215**	**88.4%**	**2 899.9%**
National Government	88 544	114 179	87 436	98.7%	18 319	20.7%	15 998	14.0%	23 809	20.9%	145 561	127.5%	22 699	109.6%	4.9%
Provincial Government	8 000	8 000	(2 575)	(32.2%)	5 340	66.8%	-	-	(2 575)	(32.2%)	190	2.4%	473	28.8%	(644.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	634 469	-	634 469	-	4 332	23.4%	14 546.5%
Transfers recognised - capital	**96 544**	**122 179**	**84 861**	**87.9%**	**23 659**	**24.5%**	**15 998**	**13.1%**	**655 703**	**536.7%**	**780 220**	**638.6%**	**27 504**	**90.7%**	**2 284.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 281	22 994	6 164	18.5%	5 369	16.1%	8 847	38.5%	250 734	1 090.4%	271 113	1 179.1%	2 711	71.4%	9 147.2%
Capital Expenditure Functional	**129 825**	**145 173**	**176 130**	**135.7%**	**29 027**	**22.4%**	**24 931**	**17.2%**	**271 882**	**187.3%**	**501 970**	**345.8%**	**25 883**	**72.3%**	**950.4%**
Municipal governance and administration	**11 476**	**11 276**	**134 784**	**1 174.5%**	**3 446**	**30.0%**	**535**	**4.7%**	**249 833**	**2 215.6%**	**388 597**	**3 446.2%**	**1 798**	**71.1%**	**13 796.7%**
Executive and Council	1 974	974	-	-	-	-	-	-	-	-	-	-	-	135.9%	-
Finance and administration	9 502	10 302	134 784	1 418.5%	3 446	36.3%	535	5.2%	249 833	2 425.0%	388 597	3 772.0%	1 798	66.3%	13 796.7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**15 955**	**7 568**	**(2 507)**	**(15.7%)**	**291**	**1.8%**	**565**	**7.5%**	**85**	**1.1%**	**(1 566)**	**(20.7%)**	**-**	**166.6%**	**(100.0%)**
Community and Social Services	9 712	6 712	(2 507)	(25.8%)	-	-	-	-	-	-	(2 507)	(37.3%)	-	149.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 243	856	-	-	291	4.7%	565	66.0%	85	9.9%	941	109.9%	-	(63.9%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**83 285**	**124 489**	**35 469**	**42.6%**	**22 384**	**26.9%**	**18 612**	**15.0%**	**18 579**	**14.9%**	**95 043**	**76.3%**	**20 595**	**65.0%**	**(9.8%)**
Planning and Development	14 069	12 769	(5 686)	(40.4%)	3 491	24.8%	542	4.2%	817	6.4%	(836)	(6.5%)	3 522	(47.6%)	(76.8%)
Road Transport	69 216	111 720	41 156	59.5%	18 892	27.3%	18 070	16.2%	17 761	15.9%	95 879	85.8%	17 072	96.8%	4.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**19 109**	**1 839**	**8 384**	**43.9%**	**2 907**	**15.2%**	**5 219**	**283.8%**	**3 386**	**184.1%**	**19 895**	**1 081.8%**	**3 491**	**112.1%**	**(3.0%)**
Energy sources	16 870	-	7 385	43.8%	1 888	11.2%	5 219	-	2 378	-	16 870	-	3 491	132.5%	(31.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 239	1 839	999	44.6%	1 019	45.5%	-	-	1 008	54.8%	3 026	164.5%	-	46.7%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2024/25 to Q4 of 2025/26
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	**417 090**	**470 727**	**152 508**	**36.6%**	**240 463**	**57.7%**	**199 328**	**42.3%**	**9 935**	**2.1%**	**602 234**	**127.9%**	**3 384**	**79.8%**	**193.6%**
Property rates	26 006	48 339	1 396	5.4%	14 119	54.3%	1 141	2.4%	6 743	13.9%	23 399	48.4%	702	66.7%	860.9%
Service charges	1 318	1 104	-	-	-	-	1	.1%	2	.2%	4	.3%	130	20.9%	(98.2%)
Other revenue	7 701	35 910	2 134	27.7%	1 675	21.8%	6 437	17.9%	891	2.5%	11 138	31.0%	834	60.7%	6.9%
Transfers and Subsidies - Operational	285 970	251 844	109 667	38.3%	188 487	65.9%	121 170	48.1%	-	-	419 324	166.5%	7	91.4%	(100.0%)
Transfers and Subsidies - Capital	96 095	120 893	39 311	40.9%	36 181	37.7%	70 565	58.4%	1 707	1.4%	147 765	122.2%	-	60.6%	(100.0%)
Interest	-	12 637	-	-	-	-	14	.1%	591	4.7%	605	4.8%	1 712	66.5%	(65.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(345 456)**	**(373 406)**	**(93 460)**	**27.1%**	**(81 532)**	**23.6%**	**(80 010)**	**21.4%**	**(83 040)**	**22.2%**	**(338 041)**	**90.5%**	**(70 621)**	**140.1%**	**17.6%**
Suppliers and employees	(345 456)	(373 406)	(93 460)	27.1%	(81 532)	23.6%	(80 010)	21.4%	(83 040)	22.2%	(338 041)	90.5%	(70 621)	140.1%	17.6%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**71 634**	**97 321**	**59 049**	**82.4%**	**158 930**	**221.9%**	**119 318**	**122.6%**	**(73 105)**	**(75.1%)**	**264 193**	**271.5%**	**(67 237)**	**13.7%**	**8.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**4 371**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	4 371	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(149 299)**	**(166 369)**	**(41 425)**	**27.7%**	**(24 519)**	**16.4%**	**(23 423)**	**14.1%**	**(23 624)**	**14.2%**	**(112 991)**	**67.9%**	**(40 180)**	**101.3%**	**(41.2%)**
Capital assets	(149 299)	(166 369)	(41 425)	27.7%	(24 519)	16.4%	(23 423)	14.1%	(23 624)	14.2%	(112 991)	67.9%	(40 180)	101.3%	(41.2%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(149 299)**	**(161 997)**	**(41 425)**	**27.7%**	**(24 519)**	**16.4%**	**(23 423)**	**14.5%**	**(23 624)**	**14.6%**	**(112 991)**	**69.7%**	**(40 180)**	**101.3%**	**(41.2%)**
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	**(77 665)**	**(64 676)**	**17 624**	**(22.7%)**	**134 411**	**(173.1%)**	**95 895**	**(148.3%)**	**(96 728)**	**149.6%**	**151 201**	**(233.8%)**	**(107 417)**	**(287.3%)**	**(10.0%)**
Cash/cash equivalents at the year begin:	124 982	71 442	71 601	57.3%	89 224	71.4%	223 635	313.0%	319 530	447.3%	71 601	100.2%	76 864	87.4%	315.7%
Cash/cash equivalents at the year end:	**47 317**	**6 765**	**89 224**	**188.6%**	**223 635**	**472.6%**	**319 530**	**4 723.2%**	**222 802**	**3 293.4%**	**222 802**	**3 293.4%**	**(29 552)**	**(17.0%)**	**(853.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 495	1.0%	1 289	.9%	1 279	.9%	142 180	97.2%	146 243	85.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	450	1.8%	433	1.8%	428	1.7%	23 248	94.7%	24 559	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 945**	**1.1%**	**1 722**	**1.0%**	**1 707**	**1.0%**	**165 428**	**96.9%**	**170 802**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	310	.4%	279	.4%	278	.4%	73 122	98.8%	73 989	43.3%	-	-	-	-
Commercial	732	1.9%	562	1.4%	560	1.4%	37 277	95.3%	39 131	22.9%	-	-	-	-
Households	904	1.6%	880	1.5%	868	1.5%	55 029	95.4%	57 681	33.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 945**	**1.1%**	**1 722**	**1.0%**	**1 707**	**1.0%**	**165 428**	**96.9%**	**170 802**	**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	(244)	53.7%	106	(23.5%)	123	(27.0%)	(439)	96.8%	(454)	285.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	335	104.6%	-	-	(15)	(4.6%)	320	(201.4%)
Auditor-General	-	-	-	-	-	-	(25)	100.0%	(25)	15.8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(244)**	**153.3%**	**441**	**(277.6%)**	**123**	**(77.2%)**	**(479)**	**301.5%**	**(159)**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 924 619**	**1 943 366**	**785 496**	**40.8%**	**341 843**	**17.8%**	**294 460**	**15.2%**	**171 722**	**8.8%**	**1 593 522**	**82.0%**	**188 855**	**93.0%**	**(9.1%)**
Exchange Revenue															
Service charges - Electricity	857 279	857 279	147 827	17.2%	138 244	16.1%	126 724	14.8%	131 020	15.3%	543 815	63.4%	163 354	87.4%	(19.8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	65 460	71 498	71 024	108.5%	46	.1%	525	.7%	(5 479)	(7.7%)	66 115	92.5%	331	100.5%	(1 757.6%)
Sale of Goods and Rendering of Services	24 525	25 884	10 323	42.1%	1 066	4.3%	1 417	5.5%	1 444	5.6%	14 250	55.1%	1 610	62.7%	(10.3%)
Agency services	14 118	20 038	3 635	25.7%	3 823	27.1%	3 761	18.8%	3 277	16.4%	14 496	72.3%	3 144	74.3%	4.2%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 373	40 196	10 829	42.7%	9 831	38.7%	10 735	26.7%	8 553	21.3%	39 947	99.4%	10 968	137.8%	(22.0%)
Interest earned from Current and Non Current Assets	8 655	8 655	2 735	31.6%	1 377	15.9%	1 846	21.3%	1 873	21.6%	7 831	90.5%	1 523	87.2%	23.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 231	26 005	6 158	23.5%	6 242	23.8%	6 418	24.7%	6 216	23.9%	25 034	96.3%	6 104	96.4%	1.8%
Licences or permits	746	945	259	34.8%	349	46.7%	409	43.3%	317	33.6%	1 334	141.2%	229	132.4%	38.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 218	1 507	404	33.1%	2 861	234.8%	988	65.6%	610	40.5%	4 863	322.6%	512	66.8%	19.1%
Non-Exchange Revenue															
Property rates	337 919	321 644	320 622	94.9%	143	-	(1 661)	(.5%)	(4 147)	(1.3%)	314 956	97.9%	(8 086)	94.4%	(48.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	(94)	-	(100.0%)
Fines, penalties and forfeits	31 950	31 895	4 654	14.6%	6 238	19.5%	10 673	33.5%	9 894	31.0%	31 460	98.6%	2 534	36.3%	290.4%
Licences or permits	1 789	1 789	408	22.8%	371	20.7%	357	19.9%	445	24.9%	1 581	88.4%	299	96.9%	48.9%
Transfer and subsidies - Operational	493 399	498 182	198 764	40.3%	161 736	32.8%	124 859	25.1%	9 200	1.8%	494 559	99.3%	1 842	99.4%	399.6%
Interest Receivables	33 653	34 146	7 901	23.5%	9 172	27.3%	9 607	28.1%	8 870	26.0%	35 551	104.1%	6 813	168.5%	30.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	2 305	-	(47)	(2.0%)	346	15.0%	(2 198)	-	(371)	-	(2 270)	-	(2 228)	(3.9%)	(83.3%)
Other Gains	-	3 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 043 877**	**2 096 055**	**476 065**	**23.3%**	**418 450**	**20.5%**	**416 161**	**19.9%**	**525 060**	**25.0%**	**1 835 736**	**87.6%**	**459 234**	**98.3%**	**14.3%**
Employee related costs	676 037	675 301	162 151	24.0%	166 294	24.6%	173 953	25.8%	173 674	25.7%	676 071	100.1%	161 615	99.2%	7.5%
Remuneration of councillors	35 297	33 970	7 863	22.3%	7 959	22.5%	8 897	26.2%	8 230	24.2%	32 949	97.0%	7 931	93.5%	3.8%
Bulk purchases - electricity	666 462	666 462	188 082	28.2%	126 621	19.0%	113 915	17.1%	149 781	22.5%	578 400	86.8%	152 914	106.6%	(2.0%)
Inventory consumed	22 196	28 692	5 978	26.9%	7 996	36.0%	2 451	8.5%	9 012	31.4%	25 435	88.6%	14 816	93.4%	(39.2%)
Debt impairment	180 414	123 085	33 193	18.4%	-	-	-	-	-	-	33 193	27.0%	-	-	-
Depreciation, Amortisation and Impairment	174 153	171 152	33 710	19.4%	33 587	19.3%	53 783	31.4%	28 260	16.5%	149 340	87.3%	30 734	58.6%	(8.1%)
Interest,Dividends and Rent on Land	300	5 439	21	7.0%	761	253.5%	1 273	23.4%	3 156	58.0%	5 210	95.8%	10 870	1 401.8%	(71.0%)
Contracted services	89 586	112 076	17 290	19.3%	31 727	35.4%	19 077	17.0%	29 197	26.1%	97 291	86.8%	40 151	95.2%	(27.3%)
Transfers and subsidies	100	1 082	-	-	-	-	-	-	4 194	387.5%	4 194	387.5%	1 557	-	169.3%
Irrecoverable debts written off	30 615	47 115	-	-	-	-	-	-	69 716	148.0%	69 716	148.0%	-	203.4%	(100.0%)
Operational Cost and Other Cost	168 717	229 172	27 768	16.5%	43 507	25.8%	42 814	18.7%	47 544	20.7%	161 633	70.5%	38 650	84.5%	23.0%
Disposal of Fixed and Intangible Assets	-	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	7	7	-	-	-	-	-	2 297	32 022.4%	2 304	32 122.4%	(3)	-	(87 028.2%)
Surplus/(Deficit)	**(119 258)**	**(152 689)**	**309 431**		**(76 607)**		**(121 701)**		**(353 337)**		**(242 214)**		**(270 380)**		
Transfers and subsidies - capital (monetary allocations)	169 129	231 444	61 956	36.6%	50 681	30.0%	23 030	10.0%	35 655	15.4%	171 321	74.0%	28 263	78.0%	26.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 871**	**78 755**	**371 387**		**(25 926)**		**(98 671)**		**(317 683)**		**(70 893)**		**(242 117)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**49 871**	**78 755**	**371 387**		**(25 926)**		**(98 671)**		**(317 683)**		**(70 893)**		**(242 117)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 871**	**78 755**	**371 387**		**(25 926)**		**(98 671)**		**(317 683)**		**(70 893)**		**(242 117)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 871**	**78 755**	**371 387**		**(25 926)**		**(98 671)**		**(317 683)**		**(70 893)**		**(242 117)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**199 507**	**258 053**	**59 631**	**29.9%**	**26 175**	**13.1%**	**(30 195)**	**(11.7%)**	**2 677**	**1.0%**	**58 288**	**22.6%**	**20 173**	**51.6%**	**(86.7%)**
National Government	143 017	205 671	51 876	36.3%	20 534	14.4%	(35 433)	(17.2%)	1 279	.6%	38 257	18.6%	13 299	57.4%	(90.4%)
Provincial Government	26 262	22 873	2 176	8.3%	2 757	10.5%	2 466	10.8%	(1 473)	(6.4%)	5 926	25.9%	459	41.0%	(420.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	(65)	-	(100.0%)
Transfers recognised - capital	**169 279**	**228 544**	**54 053**	**31.9%**	**23 291**	**13.8%**	**(32 967)**	**(14.4%)**	**(193)**	**(.1%)**	**44 184**	**19.3%**	**13 693**	**52.5%**	**(101.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 228	29 509	5 578	18.5%	2 884	9.5%	2 772	9.4%	2 870	9.7%	14 105	47.8%	6 481	42.1%	(55.7%)
Capital Expenditure Functional	**199 507**	**258 053**	**59 631**	**29.9%**	**50 921**	**25.5%**	**22 059**	**8.5%**	**34 701**	**13.4%**	**167 311**	**64.8%**	**31 413**	**79.4%**	**10.5%**
Municipal governance and administration	**4 350**	**4 650**	**(573)**	**(13.2%)**	**24 964**	**573.9%**	**52 415**	**1 127.2%**	**32 505**	**699.0%**	**109 310**	**2 350.8%**	**12 614**	**760.2%**	**157.7%**
Executive and Council	120	120	-	-	-	-	79	66.2%	-	-	79	66.2%	57	28.2%	(100.0%)
Finance and administration	4 230	4 530	(573)	(13.5%)	24 964	590.2%	52 335	1 155.3%	32 505	717.5%	109 230	2 411.3%	12 479	784.9%	160.5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	79	86.7%	(100.0%)
Community and Public Safety	**25 012**	**20 525**	**946**	**3.8%**	**1 404**	**5.6%**	**1 508**	**7.3%**	**(331)**	**(1.6%)**	**3 526**	**17.2%**	**2 462**	**27.5%**	**(113.5%)**
Community and Social Services	150	130	-	-	-	-	130	100.0%	-	-	130	100.0%	772	85.8%	(100.0%)
Sport And Recreation	2 600	3 011	-	-	22	.8%	404	13.4%	1 273	42.3%	1 699	56.4%	1 460	82.0%	(12.8%)
Public Safety	1 000	510	-	-	132	13.2%	279	54.6%	65	12.7%	475	93.1%	398	34.9%	(83.7%)
Housing	21 262	16 873	946	4.5%	1 250	5.9%	695	4.1%	(1 670)	(9.9%)	1 221	7.2%	(169)	23.1%	889.8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**144 037**	**197 715**	**51 780**	**35.9%**	**20 552**	**14.3%**	**(31 184)**	**(15.8%)**	**(2 198)**	**(1.1%)**	**38 950**	**19.7%**	**15 681**	**58.8%**	**(114.0%)**
Planning and Development	5 874	4 986	2 189	37.3%	2 047	34.9%	100	2.0%	(4 111)	(82.4%)	225	4.5%	508	83.0%	(908.9%)
Road Transport	138 163	192 729	49 591	35.9%	18 504	13.4%	(31 284)	(16.2%)	1 913	1.0%	38 725	20.1%	15 173	57.9%	(87.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 108**	**35 163**	**7 477**	**28.6%**	**4 002**	**15.3%**	**(679)**	**(1.9%)**	**4 725**	**13.4%**	**15 525**	**44.2%**	**655**	**46.3%**	**621.5%**
Energy sources	21 108	30 436	7 477	35.4%	3 095	14.7%	(1 573)	(5.2%)	4 021	13.2%	13 021	42.8%	655	48.2%	514.0%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 000	1 900	-	-	561	28.1%	629	33.1%	482	25.4%	1 672	88.0%	-	-	(100.0%)
Waste Management	3 000	2 827	-	-	346	11.5%	264	9.3%	222	7.8%	832	29.4%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 925 459**	**2 233 742**	**904 068**	**47.0%**	**632 264**	**32.8%**	**407 044**	**18.2%**	**231 033**	**10.3%**	**2 174 409**	**97.3%**	**560 651**	**129.4%**	**(58.8%)**
Property rates	270 111	284 026	31 848	11.8%	32 132	11.9%	25 396	8.9%	42 653	15.0%	132 029	46.5%	51 787	66.2%	(17.6%)
Service charges	926 000	1 043 766	166 180	17.9%	252 560	27.3%	112 292	10.8%	141 500	13.6%	672 533	64.4%	179 035	79.5%	(21.0%)
Other revenue	59 127	118 694	37 857	64.0%	48 821	82.6%	39 825	33.6%	46 244	39.0%	172 747	145.5%	309 733	927.7%	(85.1%)
Transfers and Subsidies - Operational	478 389	485 122	280 480	58.6%	200 585	41.9%	125 825	25.9%	(9 886)	(2.0%)	597 004	123.1%	18 457	123.0%	(153.6%)
Transfers and Subsidies - Capital	169 129	231 444	385 056	227.7%	97 113	57.4%	101 669	43.9%	4 409	1.9%	588 247	254.2%	918	47.6%	380.1%
Interest	22 703	70 689	2 647	11.7%	1 053	4.6%	2 037	2.9%	6 114	8.6%	11 850	16.8%	721	45.3%	748.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 792 486)**	**(1 897 293)**	**(245 068)**	**13.7%**	**(409 171)**	**22.8%**	**(413 728)**	**21.8%**	**(302 126)**	**15.9%**	**(1 370 094)**	**72.2%**	**(328 992)**	**90.6%**	**(8.2%)**
Suppliers and employees	(1 792 186)	(1 891 853)	(245 068)	13.7%	(409 171)	22.8%	(413 728)	21.9%	(302 126)	16.0%	(1 370 094)	72.4%	(328 992)	90.7%	(8.2%)

Finance charges	(300)	(5 439)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 973**	**336 449**	**659 000**	**495.6%**	**223 093**	**167.8%**	**(6 685)**	**(2.0%)**	**(71 093)**	**(21.1%)**	**804 316**	**239.1%**	**231 658**	**330.6%**	**(130.7%)**
Cash Flow from Investing Activities															
Receipts	**2 305**	**(2 500)**	**-**	**-**	**630**	**27.3%**	**-**	**-**	**-**	**-**	**630**	**(25.2%)**	**-**	**106.9%**	**-**
Proceeds on disposal of PPE	2 305	(2 500)	-	-	630	27.3%	-	-	-	-	630	(25.2%)	-	106.9%	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(229 433)**	**(296 761)**	**(665 626)**	**290.1%**	**(354 574)**	**154.5%**	**(217 966)**	**73.4%**	**(263 446)**	**88.8%**	**(1 501 613)**	**506.0%**	**(278 729)**	**401.0%**	**(5.5%)**
Capital assets	(229 433)	(296 761)	(665 626)	290.1%	(354 574)	154.5%	(217 966)	73.4%	(263 446)	88.8%	(1 501 613)	506.0%	(278 729)	401.0%	(5.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(227 129)**	**(299 261)**	**(665 626)**	**293.1%**	**(353 944)**	**155.8%**	**(217 966)**	**72.8%**	**(263 446)**	**88.0%**	**(1 500 983)**	**501.6%**	**(278 729)**	**403.9%**	**(5.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(301)**	**-**	**(1 388)**	**-**	**(96)**	**-**	**62**	**-**	**(1 723)**	**-**	**3 988**	**-**	**(98.4%)**
Repayment of borrowing	-	-	(301)	-	(1 388)	-	(96)	-	62	-	(1 723)	-	3 988	-	(98.4%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(301)**	**-**	**(1 388)**	**-**	**(96)**	**-**	**62**	**-**	**(1 723)**	**-**	**3 988**	**-**	**(98.4%)**
Net Increase/(Decrease) in cash held	**(94 155)**	**37 188**	**(6 927)**	**7.4%**	**(132 238)**	**140.4%**	**(224 747)**	**(604.4%)**	**(334 477)**	**(899.4%)**	**(698 390)**	**(1 878.0%)**	**(43 083)**	**164.9%**	**676.4%**
Cash/cash equivalents at the year begin:	55 681	67 204	67 191	120.7%	60 264	108.2%	(71 975)	(107.1%)	(296 722)	(441.5%)	67 191	100.0%	270 497	102.4%	(209.7%)
Cash/cash equivalents at the year end:	**(38 474)**	**104 392**	**60 264**	**(156.6%)**	**(71 975)**	**187.1%**	**(296 722)**	**(284.2%)**	**(631 199)**	**(604.6%)**	**(631 199)**	**(604.6%)**	**227 414**	**145.4%**	**(377.6%)**

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	42 683	43.9%	13 972	14.4%	6 271	6.4%	34 372	35.3%	97 298	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 700	4.1%	10 373	2.1%	9 510	2.0%	445 502	91.8%	485 085	43.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 462	1.9%	5 760	1.7%	5 613	1.7%	317 950	94.7%	335 784	29.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 932	1.4%	2 602	1.3%	2 464	1.2%	199 752	96.1%	207 751	18.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	2 069	100.0%	2 069	.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**71 778**	**6.4%**	**32 707**	**2.9%**	**23 857**	**2.1%**	**999 645**	**88.6%**	**1 127 987**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 740	10.1%	11 312	6.1%	5 959	3.2%	150 321	80.7%	186 333	16.5%	-	-	-	-
Commercial	34 933	17.0%	8 453	4.1%	5 620	2.7%	156 784	76.2%	205 790	18.2%	-	-	-	-
Households	18 105	2.5%	12 941	1.8%	12 278	1.7%	692 540	94.1%	735 864	65.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**71 778**	**6.4%**	**32 707**	**2.9%**	**23 857**	**2.1%**	**999 645**	**88.6%**	**1 127 987**	**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	91 445	42.1%	52 457	24.2%	48 871	22.5%	24 440	11.3%	217 213	97.0%
Auditor-General	2 224	100.0%	-	-	-	-	-	-	2 224	1.0%
Other	4 417	100.0%	-	-	-	-	-	-	4 417	2.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**98 086**	**43.8%**	**52 457**	**23.4%**	**48 871**	**21.8%**	**24 440**	**10.9%**	**223 854**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O R TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 893 036**	**1 905 836**	**622 653**	**32.9%**	**532 527**	**28.1%**	**436 120**	**22.9%**	**152 223**	**8.0%**	**1 743 524**	**91.5%**	**121 424**	**91.3%**	**25.4%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	302 811	302 811	40 267	13.3%	61 922	20.4%	56 873	18.8%	77 440	25.6%	236 503	78.1%	61 466	83.1%	26.0%
Service charges - Waste Water Management	142 876	142 876	19 204	13.4%	19 355	13.5%	19 026	13.3%	18 392	12.9%	75 977	53.2%	17 680	52.7%	4.0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	34 966	34 966	-	-	-	-	-	-	20 112	57.5%	20 112	57.5%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 775	23 775	11 017	46.3%	11 520	48.5%	11 925	50.2%	11 796	49.6%	46 258	194.6%	15 800	254.1%	(25.3%)
Interest earned from Current and Non Current Assets	55 500	68 300	23 056	41.5%	16 940	30.5%	30 842	45.2%	25 298	37.0%	96 135	140.8%	20 876	151.5%	21.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	242	242	31	12.8%	31	12.7%	30	12.2%	34	13.9%	125	51.7%	29	58.6%	16.5%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	140	-	-	-	-	-	432	-	571	-	113	-	282.6%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	500	500	55	11.0%	90	18.0%	119	23.8%	67	13.3%	331	66.1%	-	-	(100.0%)
Transfer and subsidies - Operational	1 331 067	1 331 067	527 777	39.7%	422 670	31.8%	317 306	23.8%	(278)	-	1 267 476	95.2%	(422)	94.9%	(34.2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	1 300	1 300	1 106	85.1%	-	-	-	-	(1 070)	(82.3%)	36	2.8%	5 881	-	(118.2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 820 694**	**1 843 444**	**534 207**	**29.3%**	**387 956**	**21.3%**	**317 998**	**17.3%**	**439 703**	**23.9%**	**1 679 864**	**91.1%**	**322 970**	**85.7%**	**36.1%**
Employee related costs	848 906	848 906	187 136	22.0%	189 164	22.3%	185 567	21.9%	195 959	23.1%	757 826	89.3%	211 540	88.2%	(7.4%)
Remuneration of councillors	28 105	28 105	5 708	20.3%	5 521	19.6%	5 432	19.3%	6 400	22.8%	23 060	82.1%	4 883	86.3%	31.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	125 053	125 053	12 091	9.7%	41 231	33.0%	30 485	24.4%	29 843	23.9%	113 651	90.9%	15 783	83.8%	89.1%
Debt impairment	107 508	107 508	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	172 017	172 017	-	-	-	-	190	.1%	342 759	199.3%	342 949	199.4%	7	146.1%	4 896 453.8%
Interest,Dividends and Rent on Land	550	550	-	-	-	-	-	-	159	28.8%	159	28.8%	138	62.2%	15.2%
Contracted services	197 558	215 885	24 049	12.2%	47 256	23.9%	45 903	21.3%	45 143	20.9%	162 352	75.2%	43 103	69.4%	4.7%
Transfers and subsidies	80 063	82 801	14 654	18.3%	28 710	35.9%	14 838	17.9%	17 658	21.3%	75 861	91.6%	15 267	95.5%	15.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	260 935	262 620	290 570	111.4%	76 073	29.2%	35 582	13.5%	(198 217)	(75.5%)	204 008	77.7%	32 249	82.7%	(714.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**72 343**	**62 393**	**88 446**		**144 572**		**118 123**		**(287 481)**		**63 660**		**(201 546)**		
Transfers and subsidies - capital (monetary allocations)	1 232 925	1 268 404	30 000	2.4%	-	-	45 000	3.5%	(75 000)	(5.9%)	-	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**(362 481)**		**63 660**		**(201 546)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**(362 481)**		**63 660**		**(201 546)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**(362 481)**		**63 660**		**(201 546)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 305 268**	**1 330 796**	**118 446**		**144 572**		**163 123**		**(362 481)**		**63 660**		**(201 546)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**1 369 537**	**1 405 402**	**184 904**	**13.5%**	**287 597**	**21.0%**	**181 839**	**12.9%**	**236 081**	**16.8%**	**890 421**	**63.4%**	**274 343**	**74.7%**	**(13.9%)**
National Government	1 225 925	1 256 139	178 908	14.6%	277 860	22.7%	171 500	13.7%	224 255	17.9%	852 522	67.9%	265 727	79.1%	(15.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	60 651	60 651	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 286 576**	**1 316 791**	**178 908**	**13.9%**	**277 860**	**21.6%**	**171 500**	**13.0%**	**224 255**	**17.0%**	**852 522**	**64.7%**	**265 727**	**75.5%**	**(15.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 961	88 611	5 996	7.2%	9 737	11.7%	10 339	11.7%	11 827	13.3%	37 898	42.8%	8 616	59.6%	37.3%
Capital Expenditure Functional	**1 369 537**	**1 405 402**	**184 904**	**13.5%**	**287 597**	**21.0%**	**181 839**	**12.9%**	**236 081**	**16.8%**	**890 421**	**63.4%**	**274 343**	**74.7%**	**(13.9%)**
Municipal governance and administration	**25 060**	**30 210**	**1 217**	**4.9%**	**7 218**	**28.8%**	**5 532**	**18.3%**	**5 372**	**17.8%**	**19 339**	**64.0%**	**7 374**	**62.1%**	**(27.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	25 060	30 210	1 217	4.9%	7 218	28.8%	5 532	18.3%	5 372	17.8%	19 339	64.0%	7 374	62.1%	(27.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**136 000**	**136 000**	**2 300**	**1.7%**	**5 299**	**3.9%**	**-**	**-**	**2 483**	**1.8%**	**10 082**	**7.4%**	**17 444**	**49.5%**	**(85.8%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 000	6 000	-	-	-	-	-	-	3 898	65.0%	3 898	65.0%	194	72.7%	1 910.5%
Housing	130 000	130 000	2 300	1.8%	5 299	4.1%	-	-	(1 416)	(1.1%)	6 183	4.8%	17 250	48.6%	(108.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**82 095**	**82 095**	**4 769**	**5.8%**	**74**	**.1%**	**2 332**	**2.8%**	**2 194**	**2.7%**	**9 369**	**11.4%**	**863**	**22.5%**	**154.4%**
Planning and Development	60 651	60 651	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 444	21 444	4 769	22.2%	74	.3%	2 332	10.9%	2 194	10.2%	9 369	43.7%	863	70.1%	154.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 126 382**	**1 157 097**	**176 618**	**15.7%**	**275 006**	**24.4%**	**173 975**	**15.0%**	**226 032**	**19.5%**	**851 631**	**73.6%**	**248 663**	**82.1%**	**(9.1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 126 382	1 157 097	176 618	15.7%	275 006	24.4%	173 975	15.0%	226 032	19.5%	851 631	73.6%	248 663	82.1%	(9.1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**2 898 302**	**234 469**	**989 508**	**34.1%**	**1 033 576**	**35.7%**	**1 042 602**	**444.7%**	**135 736**	**57.9%**	**3 201 422**	**1 365.4%**	**142 011**	**95.7%**	**(4.4%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	334 455	-	55 140	16.5%	64 866	19.4%	49 551	-	76 680	-	246 238	-	97 702	83.0%	(21.5%)
Other revenue	133 656	234 469	56 704	42.4%	52 078	39.0%	367 514	156.7%	(41 098)	(17.5%)	435 198	185.6%	23 855	48.1%	(272.3%)
Transfers and Subsidies - Operational	1 271 766	-	530 460	41.7%	423 633	33.3%	317 552	-	74 722	-	1 346 368	-	(422)	100.0%	(17 807.2%)
Transfers and Subsidies - Capital	1 102 925	-	324 149	29.4%	476 059	43.2%	277 142	-	-	-	1 077 350	-	-	99.4%	-
Interest	55 500	-	23 056	41.5%	16 940	30.5%	30 842	-	25 432	-	96 269	-	20 876	207.6%	21.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 483 351)**	**-**	**(563 682)**	**38.0%**	**(715 260)**	**48.2%**	**(500 971)**	**-**	**(215 469)**	**-**	**(1 995 381)**	**-**	**(666 301)**	**198.0%**	**(67.7%)**
Suppliers and employees	(1 483 351)	-	(563 682)	38.0%	(715 260)	48.2%	(500 971)	-	(215 469)	-	(1 995 381)	-	(666 301)	198.0%	(67.7%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 414 951**	**234 469**	**425 827**	**30.1%**	**318 316**	**22.5%**	**541 631**	**231.0%**	**(79 732)**	**(34.0%)**	**1 206 041**	**514.4%**	**(524 290)**	**20.4%**	**(84.8%)**
Cash Flow from Investing Activities															
Receipts	**1 300**	**-**	**1 106**	**85.1%**	**-**	**-**	**-**	**-**	**(936)**	**-**	**170**	**-**	**5 881**	**-**	**(115.9%)**
Proceeds on disposal of PPE	1 300	-	1 106	85.1%	-	-	-	-	(1 070)	-	36	-	5 881	-	(118.2%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	134	-	134	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 369 537)**	**-**	**(184 904)**	**13.5%**	**(287 597)**	**21.0%**	**(181 839)**	**-**	**(236 081)**	**-**	**(890 421)**	**-**	**(274 343)**	**68.9%**	**(13.9%)**
Capital assets	(1 369 537)	-	(184 904)	13.5%	(287 597)	21.0%	(181 839)	-	(236 081)	-	(890 421)	-	(274 343)	68.9%	(13.9%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 368 237)**	**-**	**(183 797)**	**13.4%**	**(287 597)**	**21.0%**	**(181 839)**	**-**	**(237 018)**	**-**	**(890 251)**	**-**	**(268 462)**	**68.5%**	**(11.7%)**
Cash Flow from Financing Activities															
Receipts	**450**	**-**	**76**	**17.0%**	**-**	**-**	**-**	**-**	**10 703**	**-**	**10 779**	**-**	**(853)**	**-**	**(1 355.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	(853)	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	10 703	-	10 703	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	450	-	76	17.0%	-	-	-	-	-	-	76	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**450**	**-**	**76**	**17.0%**	**-**	**-**	**-**	**-**	**10 703**	**-**	**10 779**	**-**	**(853)**	**-**	**(1 355.1%)**
Net Increase/(Decrease) in cash held	**47 164**	**234 469**	**242 105**	**513.3%**	**30 719**	**65.1%**	**359 792**	**153.4%**	**(306 047)**	**(130.5%)**	**326 569**	**139.3%**	**(793 605)**	**(289.0%)**	**(61.4%)**
Cash/cash equivalents at the year begin:	529 011	529 011	764 666	144.5%	1 006 772	190.3%	1 037 490	196.1%	1 397 283	264.1%	764 666	144.5%	611 547	114.9%	128.5%
Cash/cash equivalents at the year end:	**576 175**	**763 480**	**1 006 772**	**174.7%**	**1 037 490**	**180.1%**	**1 397 283**	**183.0%**	**1 091 236**	**142.9%**	**1 091 236**	**142.9%**	**(182 057)**	**(28.8%)**	**(699.4%)**

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	55 149	7.2%	20 029	2.6%	16 603	2.2%	676 366	88.1%	768 147	92.7%	-	-	-	-
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	11 502	18.9%	1 346	2.2%	1 173	1.9%	46 859	77.0%	60 879	7.3%	-	-	-	-
Total By Income Source	**66 651**	**8.0%**	**21 375**	**2.6%**	**17 775**	**2.1%**	**723 224**	**87.2%**	**829 025**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	18 148	19.0%	3 698	3.9%	2 099	2.2%	71 341	74.9%	95 287	11.5%	-	-	-	-
Commercial	16 441	6.7%	6 076	2.5%	5 031	2.0%	219 499	88.8%	247 047	29.8%	-	-	-	-
Households	20 560	4.8%	10 254	2.4%	9 473	2.2%	385 526	90.5%	425 813	51.4%	-	-	-	-
Other	11 502	18.9%	1 346	2.2%	1 173	1.9%	46 859	77.0%	60 879	7.3%	-	-	-	-
Total By Customer Group	**66 651**	**8.0%**	**21 375**	**2.6%**	**17 775**	**2.1%**	**723 224**	**87.2%**	**829 025**	**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	7 119	100.0%	-	-	-	-	-	-	7 119	67.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 591	46.3%	-	-	26	.8%	1 815	52.9%	3 432	32.3%
Auditor-General	68	100.0%	-	-	-	-	-	-	68	.6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**8 778**	**82.7%**	**-**	**-**	**26**	**.2%**	**1 815**	**17.1%**	**10 619**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**594 610**	**595 288**	**230 005**	**38.7%**	**164 649**	**27.7%**	**130 183**	**21.9%**	**40 565**	**6.8%**	**565 402**	**95.0%**	**36 226**	**93.7%**	**12.0%**
Exchange Revenue															
Service charges - Electricity	91 308	91 308	24 509	26.8%	23 463	25.7%	23 114	25.3%	21 620	23.7%	92 706	101.5%	20 285	101.9%	6.6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 526	15 526	2 984	19.2%	2 984	19.2%	2 947	19.0%	2 939	18.9%	11 854	76.4%	2 955	76.0%	(.5%)
Sale of Goods and Rendering of Services	621	621	224	36.1%	128	20.5%	186	30.0%	194	31.2%	732	117.8%	43	81.2%	349.3%
Agency services	1 800	1 800	400	22.2%	441	24.5%	298	16.6%	366	20.3%	1 505	83.6%	-	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	2 200	475	21.6%	600	27.3%	700	31.8%	728	33.1%	2 503	113.8%	405	74.4%	79.5%
Interest earned from Current and Non Current Assets	28 813	28 813	6 124	21.3%	4 053	14.1%	4 012	13.9%	5 987	20.8%	20 176	70.0%	7 014	77.5%	(14.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	235	-	-	-	235	-	303	-	(100.0%)
Rental from Fixed Assets	2 220	2 220	473	21.3%	506	22.8%	236	10.6%	2 678	120.6%	3 894	175.4%	(4 846)	(177.3%)	(155.3%)
Licences or permits	4 434	4 434	619	14.0%	459	10.3%	310	7.0%	476	10.7%	1 863	42.0%	962	263.4%	(50.5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	25 849	25 849	8 976	34.7%	10 563	40.9%	559	2.2%	854	3.3%	20 952	81.1%	428	4.6%	99.3%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	905	905	2	.2%	1	.2%	340	37.5%	48	5.3%	391	43.3%	220	58.0%	(78.2%)
Non-Exchange Revenue															
Property rates	61 937	61 937	42 477	68.6%	6 699	10.8%	6 059	9.8%	2 016	3.3%	57 250	92.4%	1 461	91.0%	37.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 048	3 048	359	11.8%	446	14.6%	682	22.4%	547	17.9%	2 034	66.7%	412	131.3%	32.7%
Licences or permits	25	25	0	1.0%	(0)	(1.0%)	-	-	-	-	(0)	-	5	123.8%	(100.0%)
Transfer and subsidies - Operational	331 654	332 332	138 277	41.7%	109 165	32.9%	85 330	25.7%	(2 349)	(.7%)	330 423	99.4%	2 548	106.7%	(192.2%)
Interest Receivables	24 270	24 270	4 106	16.9%	5 142	21.2%	5 174	21.3%	4 462	18.4%	18 884	77.8%	4 030	67.1%	10.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**594 624**	**595 302**	**120 161**	**20.2%**	**160 711**	**27.0%**	**130 904**	**22.0%**	**95 113**	**16.0%**	**506 889**	**85.1%**	**102 719**	**85.4%**	**(7.4%)**
Employee related costs	186 701	186 701	43 293	23.2%	44 794	24.0%	59 869	32.1%	28 173	15.1%	176 130	94.3%	43 499	94.3%	(35.2%)
Remuneration of councillors	24 666	24 666	5 833	23.6%	5 803	23.5%	8 136	33.0%	4 158	16.9%	23 931	97.0%	5 990	91.8%	(30.6%)
Bulk purchases - electricity	98 000	98 000	24 717	25.2%	23 303	23.8%	19 634	20.0%	20 716	21.1%	88 371	90.2%	17 025	86.9%	21.7%
Inventory consumed	7 033	7 463	690	9.8%	2 047	29.1%	1 017	13.6%	1 862	24.9%	5 616	75.3%	825	75.4%	125.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	22 322	22 322	-	-	32 626	146.2%	-	-	-	-	32 626	146.2%	-	96.7%	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	1 955	-	0	-	1 955	-	1 428	-	(100.0%)
Contracted services	170 618	170 796	32 449	19.0%	40 269	23.6%	22 032	12.9%	26 549	15.5%	121 299	71.0%	24 328	79.8%	9.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	78 784	78 854	13 179	16.7%	11 869	15.1%	18 259	23.2%	13 656	17.3%	56 963	72.2%	9 598	75.1%	42.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	27	-	(100.0%)
Surplus/(Deficit)	**(14)**	**(14)**	**109 844**		**3 938**		**(721)**		**(54 549)**		**58 513**		**(66 493)**		
Transfers and subsidies - capital (monetary allocations)	82 490	130 090	25 668	31.1%	34 764	42.1%	10 074	7.7%	25 782	19.8%	96 288	74.0%	23 631	76.0%	9.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**(28 767)**		**154 801**		**(42 862)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**(28 767)**		**154 801**		**(42 862)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**(28 767)**		**154 801**		**(42 862)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82 476**	**130 076**	**135 512**		**38 702**		**9 353**		**(28 767)**		**154 801**		**(42 862)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**163 365**	**210 965**	**37 996**	**23.3%**	**40 658**	**24.9%**	**17 543**	**8.3%**	**37 534**	**17.8%**	**133 732**	**63.4%**	**50 041**	**66.6%**	**(25.0%)**
National Government	82 190	129 790	23 115	28.1%	29 737	36.2%	8 000	6.2%	22 071	17.0%	82 922	63.9%	19 379	64.0%	13.9%
Provincial Government	300	300	75	24.9%	188	62.8%	(94)	(31.4%)	28	9.3%	197	65.7%	629	66.3%	(95.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**82 490**	**130 090**	**23 189**	**28.1%**	**29 925**	**36.3%**	**7 905**	**6.1%**	**22 099**	**17.0%**	**83 119**	**63.9%**	**20 008**	**64.0%**	**10.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80 875	80 875	14 807	18.3%	10 733	13.3%	9 637	11.9%	15 436	19.1%	50 613	62.6%	30 032	69.6%	(48.6%)
Capital Expenditure Functional	**163 365**	**210 965**	**37 996**	**23.3%**	**40 658**	**24.9%**	**17 543**	**8.3%**	**37 534**	**17.8%**	**133 732**	**63.4%**	**50 041**	**66.6%**	**(25.0%)**
Municipal governance and administration	**7 637**	**7 637**	**519**	**6.8%**	**137**	**1.8%**	**100**	**1.3%**	**1 043**	**13.7%**	**1 799**	**23.6%**	**1 181**	**48.6%**	**(11.7%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	28	58.9%	(100.0%)
Finance and administration	7 637	7 637	519	6.8%	137	1.8%	100	1.3%	1 043	13.7%	1 799	23.6%	1 154	48.5%	(9.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 150**	**5 150**	**75**	**1.5%**	**606**	**11.8%**	**244**	**4.7%**	**1 633**	**31.7%**	**2 558**	**49.7%**	**4 376**	**45.7%**	**(62.7%)**
Community and Social Services	2 350	2 350	75	3.2%	606	25.8%	(70)	(3.0%)	331	14.1%	941	40.0%	657	28.4%	(49.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 800	2 800	-	-	-	-	314	11.2%	1 303	46.5%	1 617	57.7%	3 719	52.2%	(65.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**133 308**	**180 908**	**26 913**	**20.2%**	**39 892**	**29.9%**	**16 983**	**9.4%**	**32 299**	**17.9%**	**116 087**	**64.2%**	**39 709**	**67.1%**	**(18.7%)**
Planning and Development	18 855	18 855	1 003	5.3%	1 288	6.8%	921	4.9%	5 392	28.6%	8 603	45.6%	1 738	40.0%	210.2%
Road Transport	114 453	162 053	25 910	22.6%	38 604	33.7%	16 062	9.9%	26 907	16.6%	107 484	66.3%	37 971	68.8%	(29.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 270**	**17 270**	**10 489**	**60.7%**	**24**	**.1%**	**216**	**1.3%**	**2 559**	**14.8%**	**13 288**	**76.9%**	**4 774**	**82.0%**	**(46.4%)**
Energy sources	14 420	14 420	10 406	72.2%	-	-	-	-	2 139	14.8%	12 545	87.0%	2 227	84.3%	(3.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 850	2 850	83	2.9%	24	.8%	216	7.6%	420	14.7%	743	26.1%	2 547	77.3%	(83.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**697 203**	**745 480**	**264 354**	**37.9%**	**209 222**	**30.0%**	**180 254**	**24.2%**	**94 110**	**12.6%**	**747 939**	**100.3%**	**74 494**	**103.8%**	**26.3%**
Property rates	52 646	52 646	16 743	31.8%	5 649	10.7%	5 302	10.1%	28 896	54.9%	56 589	107.5%	18 758	128.8%	54.0%
Service charges	90 809	90 809	26 398	29.1%	28 921	31.8%	23 248	25.6%	29 400	32.4%	107 966	118.9%	27 362	123.3%	7.4%
Other revenue	84 321	84 321	14 111	16.7%	16 790	19.9%	4 461	5.3%	5 470	6.5%	40 832	48.4%	6 422	26.2%	(14.8%)
Transfers and Subsidies - Operational	331 654	332 332	137 325	41.4%	109 615	33.1%	80 780	24.3%	52	-	327 772	98.6%	361	101.4%	(85.5%)
Transfers and Subsidies - Capital	82 490	130 090	63 573	77.1%	43 577	52.8%	61 822	47.5%	23 998	18.4%	192 969	148.3%	13 953	182.5%	72.0%
Interest	55 283	55 283	6 204	11.2%	4 670	8.4%	4 642	8.4%	6 295	11.4%	21 811	39.5%	7 638	46.4%	(17.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(565 802)**	**(566 480)**	**(76 995)**	**13.6%**	**(80 255)**	**14.2%**	**(63 860)**	**11.3%**	**(64 558)**	**11.4%**	**(285 668)**	**50.4%**	**(55 524)**	**53.4%**	**16.3%**
Suppliers and employees	(565 802)	(566 480)	(76 995)	13.6%	(80 255)	14.2%	(63 860)	11.3%	(64 558)	11.4%	(285 668)	50.4%	(55 524)	53.4%	16.3%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**131 401**	**179 000**	**187 359**	**142.6%**	**128 967**	**98.1%**	**116 394**	**65.0%**	**29 552**	**16.5%**	**462 272**	**258.3%**	**18 969**	**278.7%**	**55.8%**
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	**(163 365)**	**(210 965)**	**(43 248)**	**26.5%**	**(41 033)**	**25.1%**	**(15 562)**	**7.4%**	**(37 817)**	**17.9%**	**(137 660)**	**65.3%**	**(47 761)**	**70.6%**	**(20.8%)**
Capital assets	(163 365)	(210 965)	(43 248)	26.5%	(41 033)	25.1%	(15 562)	7.4%	(37 817)	17.9%	(137 660)	65.3%	(47 761)	70.6%	(20.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(163 365)**	**(210 965)**	**(43 248)**	**26.5%**	**(41 033)**	**25.1%**	**(15 562)**	**7.4%**	**(37 817)**	**17.9%**	**(137 660)**	**65.3%**	**(47 761)**	**70.6%**	**(20.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(31 964)**	**(31 964)**	**144 111**	**(450.9%)**	**87 934**	**(275.1%)**	**100 832**	**(315.5%)**	**(8 265)**	**25.9%**	**324 612**	**(1 015.5%)**	**(28 791)**	**(1 128.6%)**	**(71.3%)**
Cash/cash equivalents at the year begin:	262 801	262 801	269 900	102.7%	414 011	157.5%	501 944	191.0%	602 776	229.4%	269 900	102.7%	594 896	87.4%	1.3%
Cash/cash equivalents at the year end:	**230 836**	**230 836**	**414 011**	**179.4%**	**501 944**	**217.4%**	**602 776**	**261.1%**	**594 511**	**257.5%**	**594 511**	**257.5%**	**566 105**	**211.3%**	**5.0%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 698	25.1%	2 616	11.5%	1 203	5.3%	13 162	58.0%	22 680	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	116	.1%	29	-	671	.7%	96 050	99.2%	96 867	34.0%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	875	2.4%	605	1.7%	462	1.3%	34 077	94.6%	36 019	12.6%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100.0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 658	2.0%	1 736	2.1%	1 756	2.1%	78 593	93.9%	83 743	29.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	145	.3%	120	.3%	2 142	4.7%	43 496	94.8%	45 902	16.1%	(1 049)	(2.3%)	-	-
Total By Income Source	**8 493**	**3.0%**	**5 106**	**1.8%**	**6 234**	**2.2%**	**265 385**	**93.0%**	**285 217**	**100.0%**	**(1 048)**	**(.4%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 123	2.5%	3 102	2.4%	4 452	3.5%	116 334	91.6%	127 011	44.5%	-	-	-	-
Commercial	4 849	5.6%	1 471	1.7%	1 121	1.3%	78 850	91.4%	86 291	30.3%	(598)	(.7%)	-	-
Households	521	.7%	533	.7%	660	.9%	70 201	97.6%	71 915	25.2%	(450)	(.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 493**	**3.0%**	**5 106**	**1.8%**	**6 234**	**2.2%**	**265 385**	**93.0%**	**285 217**	**100.0%**	**(1 048)**	**(.4%)**	**-**	**-**

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	5 120	100.0%	-	-	-	-	-	-	5 120	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**5 120**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5 120**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**410 936**	**487 490**	**199 863**	**48.6%**	**127 113**	**30.9%**	**88 015**	**18.1%**	**19 055**	**3.9%**	**434 045**	**89.0%**	**17 718**	**95.6%**	**7.5%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 483	1 488	367	24.7%	365	24.6%	364	24.4%	90	6.1%	1 185	79.7%	409	94.8%	(77.9%)
Sale of Goods and Rendering of Services	416	841	55	13.3%	374	89.9%	81	9.7%	10	1.2%	520	61.9%	129	81.3%	(92.5%)
Agency services	2 900	2 900	550	19.0%	517	17.8%	695	24.0%	555	19.1%	2 317	79.9%	486	75.6%	14.4%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	700	199	-	154	-	158	22.6%	121	17.3%	633	90.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	10 580	10 580	2 655	25.1%	2 091	19.8%	2 249	21.3%	2 740	25.9%	9 736	92.0%	2 616	99.3%	4.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 355	7 455	620	8.4%	752	10.2%	821	11.0%	1 191	16.0%	3 384	45.4%	156	38.2%	661.6%
Licences or permits	1 765	2 365	572	32.4%	551	31.2%	669	28.3%	583	24.6%	2 375	100.4%	519	122.6%	12.3%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	13 017	76 825	5 420	41.6%	19 977	153.5%	2 698	3.5%	5 690	7.4%	33 785	44.0%	3 729	70.3%	52.6%
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 313	4 414	1 037	44.8%	(935)	(40.4%)	616	13.9%	30	.7%	748	17.0%	1 861	60.8%	(98.4%)
Non-Exchange Revenue															
Property rates	66 904	72 175	62 542	93.5%	2 750	4.1%	2 517	3.5%	2 913	4.0%	70 722	98.0%	1 454	96.7%	100.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 527	2 527	273	6.0%	247	5.4%	939	37.2%	2 870	113.6%	4 329	171.3%	1 767	61.2%	62.4%
Licences or permits	200	200	44	22.2%	83	41.5%	46	22.9%	101	50.7%	274	137.2%	54	111.7%	86.5%
Transfer and subsidies - Operational	297 276	297 806	123 897	41.7%	98 076	33.0%	74 095	24.9%	1 322	.4%	297 390	99.9%	3 404	98.6%	(61.2%)
Interest Receivables	2 200	7 200	1 632	74.2%	2 111	95.9%	2 067	28.7%	837	11.6%	6 647	92.3%	1 132	238.6%	(26.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**452 823**	**518 137**	**92 134**	**20.3%**	**114 413**	**25.3%**	**99 101**	**19.1%**	**112 780**	**21.8%**	**418 428**	**80.8%**	**71 656**	**71.5%**	**57.4%**
Employee related costs	106 006	106 494	23 006	21.7%	25 315	23.9%	23 402	22.0%	31 729	29.8%	103 453	97.1%	22 082	95.8%	43.7%
Remuneration of councillors	25 563	25 088	5 779	22.6%	5 352	20.9%	6 486	25.9%	7 006	27.9%	24 623	98.1%	5 356	90.0%	30.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 494	11 316	2 383	22.7%	935	8.9%	2 203	19.5%	1 711	15.1%	7 233	63.9%	1 577	84.9%	8.5%
Debt impairment	5 419	5 419	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	89 550	89 550	15 691	17.5%	15 618	17.4%	33 296	37.2%	16 030	17.9%	80 634	90.0%	(13 680)	31.7%	(217.2%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	115 420	177 811	28 692	24.9%	43 151	37.4%	18 757	10.5%	31 801	17.9%	122 401	68.8%	27 493	80.3%	15.7%
Transfers and subsidies	17 097	17 482	6 824	39.9%	3 454	20.2%	3 003	17.2%	2 053	11.7%	15 334	87.7%	9 445	117.8%	(78.3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	83 275	84 978	9 759	11.7%	20 588	24.7%	11 954	14.1%	22 419	26.4%	64 721	76.2%	19 383	79.0%	15.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	30	-	30	-	-	-	(100.0%)
Surplus/(Deficit)	**(41 886)**	**(30 648)**	**107 730**		**12 699**		**(11 087)**		**(93 725)**		**15 617**		**(53 938)**		
Transfers and subsidies - capital (monetary allocations)	145 744	114 284	22 624	15.5%	20 119	13.8%	11 347	9.9%	37 524	32.8%	91 613	80.2%	12 587	41.3%	198.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**(56 202)**		**107 230**		**(41 351)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**(56 202)**		**107 230**		**(41 351)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**(56 202)**		**107 230**		**(41 351)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**103 858**	**83 636**	**130 353**		**32 818**		**261**		**(56 202)**		**107 230**		**(41 351)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**215 003**	**188 261**	**27 570**	**12.8%**	**39 334**	**18.3%**	**23 084**	**12.3%**	**46 146**	**24.5%**	**136 135**	**72.3%**	**27 390**	**44.5%**	**68.5%**
National Government	83 944	114 284	20 671	24.6%	19 050	22.7%	9 966	8.7%	32 721	28.6%	82 408	72.1%	10 891	84.1%	200.4%
Provincial Government	61 920	291	-	-	76	.1%	-	-	-	-	76	26.0%	(2 734)	.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**145 864**	**114 575**	**20 671**	**14.2%**	**19 126**	**13.1%**	**9 966**	**8.7%**	**32 721**	**28.6%**	**82 484**	**72.0%**	**8 157**	**37.9%**	**301.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	69 139	73 687	6 900	10.0%	20 208	29.2%	13 118	17.8%	13 425	18.2%	53 651	72.8%	19 233	66.5%	(30.2%)
Capital Expenditure Functional	**215 003**	**188 261**	**27 570**	**12.8%**	**39 334**	**18.3%**	**23 084**	**12.3%**	**46 146**	**24.5%**	**136 135**	**72.3%**	**27 390**	**44.5%**	**68.5%**
Municipal governance and administration	**8 500**	**8 951**	**1 332**	**15.7%**	**504**	**5.9%**	**1 106**	**12.4%**	**1 548**	**17.3%**	**4 490**	**50.2%**	**861**	**43.5%**	**79.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 500	8 951	1 332	15.7%	504	5.9%	1 106	12.4%	1 548	17.3%	4 490	50.2%	861	46.4%	79.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 840**	**24 980**	**9 156**	**41.9%**	**3 167**	**14.5%**	**2 223**	**8.9%**	**3 396**	**13.6%**	**17 942**	**71.8%**	**3 807**	**78.0%**	**(10.8%)**
Community and Social Services	15 600	15 760	9 142	58.6%	3 031	19.4%	244	1.5%	2 377	15.1%	14 794	93.9%	1 127	76.2%	110.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 240	9 220	14	.2%	136	2.2%	1 980	21.5%	1 018	11.0%	3 147	34.1%	2 679	82.4%	(62.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**183 943**	**150 226**	**16 762**	**9.1%**	**35 433**	**19.3%**	**4 127**	**2.7%**	**40 990**	**27.3%**	**97 313**	**64.8%**	**22 448**	**41.3%**	**82.6%**
Planning and Development	67 500	5 484	2 633	3.9%	806	1.2%	370	6.7%	830	15.1%	4 639	84.6%	(1 674)	3.8%	(149.6%)
Road Transport	116 443	144 742	14 129	12.1%	34 627	29.7%	3 757	2.6%	40 160	27.7%	92 673	64.0%	24 122	78.1%	66.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**720**	**4 104**	**320**	**44.4%**	**231**	**32.1%**	**15 627**	**380.8%**	**212**	**5.2%**	**16 390**	**399.4%**	**274**	**85.5%**	**(22.5%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	720	4 104	320	44.4%	231	32.1%	15 627	380.8%	212	5.2%	16 390	399.4%	274	85.5%	(22.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**595 603**	**634 873**	**184 243**	**30.9%**	**153 909**	**25.8%**	**158 795**	**25.0%**	**67 582**	**10.6%**	**564 529**	**88.9%**	**42 167**	**79.0%**	**60.3%**
Property rates	61 552	66 813	11 738	19.1%	1 177	1.9%	6 117	9.2%	44 779	67.0%	63 811	95.5%	20 526	95.7%	118.2%
Service charges	1 364	1 369	245	18.0%	171	12.5%	248	18.1%	353	25.8%	1 017	74.3%	207	50.2%	70.8%
Other revenue	76 888	141 820	9 445	12.3%	7 864	10.2%	17 046	12.0%	16 446	11.6%	50 802	35.8%	11 997	26.0%	37.1%
Transfers and Subsidies - Operational	297 276	297 806	128 949	43.4%	101 918	34.3%	76 351	25.6%	2 022	.7%	309 240	103.8%	3 327	112.5%	(39.2%)
Transfers and Subsidies - Capital	145 744	114 284	31 489	21.6%	40 955	28.1%	56 519	49.5%	-	-	128 963	112.8%	3 653	51.1%	(100.0%)
Interest	12 780	12 780	2 377	18.6%	1 824	14.3%	2 514	19.7%	3 982	31.2%	10 697	83.7%	2 458	66.8%	62.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(357 854)**	**(423 117)**	**(90 991)**	**25.4%**	**(102 957)**	**28.8%**	**(65 863)**	**15.6%**	**(89 186)**	**21.1%**	**(348 997)**	**82.5%**	**(51 266)**	**54.9%**	**74.0%**
Suppliers and employees	(340 757)	(405 935)	(90 991)	26.7%	(102 957)	30.2%	(65 863)	16.2%	(89 186)	22.0%	(348 997)	86.0%	(51 266)	58.0%	74.0%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(17 097)	(17 182)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**237 749**	**211 755**	**93 252**	**39.2%**	**50 952**	**21.4%**	**92 932**	**43.9%**	**(21 604)**	**(10.2%)**	**215 532**	**101.8%**	**(9 098)**	**106.4%**	**137.4%**
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	**(215 003)**	**(188 261)**	**(45 176)**	**21.0%**	**(41 024)**	**19.1%**	**(22 643)**	**12.0%**	**(39 719)**	**21.1%**	**(148 561)**	**78.9%**	**(26 130)**	**57.5%**	**52.0%**
Capital assets	(215 003)	(188 261)	(45 176)	21.0%	(41 024)	19.1%	(22 643)	12.0%	(39 719)	21.1%	(148 561)	78.9%	(26 130)	57.5%	52.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(215 003)**	**(188 261)**	**(45 176)**	**21.0%**	**(41 024)**	**19.1%**	**(22 643)**	**12.0%**	**(39 719)**	**21.1%**	**(148 561)**	**78.9%**	**(26 130)**	**57.5%**	**52.0%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**22 746**	**23 494**	**48 075**	**211.4%**	**9 928**	**43.6%**	**70 289**	**299.2%**	**(61 322)**	**(261.0%)**	**66 971**	**285.1%**	**(35 229)**	**341.9%**	**74.1%**
Cash/cash equivalents at the year begin:	120 964	91 190	91 015	75.2%	139 266	115.1%	149 194	163.6%	219 483	240.7%	91 015	99.8%	288 421	100.4%	(23.9%)
Cash/cash equivalents at the year end:	**143 710**	**114 685**	**139 266**	**96.9%**	**149 194**	**103.8%**	**219 483**	**191.4%**	**158 161**	**137.9%**	**158 161**	**137.9%**	**253 157**	**209.3%**	**(37.5%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	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	18 630	100.0%	-	-	-	-	0	-	18 630	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**18 630**	**100.0%**	-	-	-	-	**0**	-	**18 630**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**534 006**	**543 140**	**226 549**	**42.4%**	**159 370**	**29.8%**	**120 916**	**22.3%**	**61 119**	**11.3%**	**567 954**	**104.6%**	**36 840**	**100.7%**	**65.9%**
Exchange Revenue															
Service charges - Electricity	55 986	56 393	13 205	23.6%	13 732	24.5%	13 029	23.1%	35 036	62.1%	75 002	133.0%	15 068	104.9%	132.5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 200	5 130	1 330	25.6%	1 375	26.4%	1 411	27.5%	1 377	26.8%	5 493	107.1%	1 536	110.8%	(10.4%)
Sale of Goods and Rendering of Services	473	473	180	38.1%	75	15.9%	113	23.9%	86	18.3%	455	96.1%	88	119.0%	(2.0%)
Agency services	1 499	1 499	233	15.5%	118	7.8%	542	36.1%	365	24.3%	1 256	83.8%	365	99.8%	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 984	4 134	751	18.9%	875	22.0%	913	22.1%	992	24.0%	3 531	85.4%	775	60.7%	28.1%
Interest earned from Current and Non Current Assets	39 677	39 677	9 698	24.4%	8 556	21.6%	6 106	15.4%	11 641	29.3%	36 001	90.7%	10 384	105.6%	12.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 764	5 914	1 397	24.2%	1 324	23.0%	1 200	20.3%	1 779	30.1%	5 700	96.4%	1 711	105.3%	3.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	22 008	19 137	10 675	48.5%	7 183	32.6%	790	4.1%	484	2.5%	19 132	100.0%	875	96.1%	(44.7%)
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	405	405	86	21.2%	89	22.0%	167	41.2%	479	118.1%	821	202.6%	105	119.6%	357.7%
Non-Exchange Revenue															
Property rates	24 187	35 187	34 239	141.6%	2 965	12.3%	2 823	8.0%	2 929	8.3%	42 956	122.1%	2 372	96.1%	23.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	386	401	22	5.6%	12	3.1%	461	115.0%	144	36.0%	640	159.4%	670	182.9%	(78.4%)
Licences or permits	2 379	2 389	460	19.3%	246	10.4%	1 091	45.7%	857	35.9%	2 654	111.1%	731	82.9%	17.3%
Transfer and subsidies - Operational	367 150	367 494	152 467	41.5%	120 884	32.9%	90 447	24.6%	3 050	.8%	366 849	99.8%	929	100.3%	228.2%
Interest Receivables	4 907	4 907	1 805	36.8%	1 936	39.5%	1 823	37.2%	1 814	37.0%	7 378	150.4%	1 216	111.3%	49.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	86	-	86	-	16	-	452.8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**529 471**	**582 737**	**114 615**	**21.6%**	**123 891**	**23.4%**	**112 329**	**19.3%**	**133 894**	**23.0%**	**484 730**	**83.2%**	**120 642**	**79.2%**	**11.0%**
Employee related costs	148 023	152 599	32 795	22.2%	33 029	22.3%	34 621	22.7%	40 533	26.6%	140 979	92.4%	31 253	88.1%	29.7%
Remuneration of councillors	31 370	31 370	6 966	22.2%	7 002	22.3%	7 669	24.4%	7 273	23.2%	28 910	92.2%	6 992	93.0%	4.0%
Bulk purchases - electricity	58 448	58 448	13 506	23.1%	12 926	22.1%	12 531	21.4%	12 824	21.9%	51 786	88.6%	12 633	91.6%	1.5%
Inventory consumed	8 696	9 144	1 455	16.7%	2 116	24.3%	1 700	18.6%	2 066	22.6%	7 337	80.2%	2 430	79.5%	(15.0%)
Debt impairment	6 109	6 109	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	48 219	69 709	12 633	26.2%	12 626	26.2%	17 802	25.5%	11 872	17.0%	54 934	78.8%	7 722	64.1%	53.8%
Interest,Dividends and Rent on Land	104	104	-	-	-	-	-	-	6	5.9%	6	5.9%	-	-	(100.0%)
Contracted services	132 555	156 980	30 180	22.8%	37 222	28.1%	24 516	15.6%	34 362	21.9%	126 279	80.4%	38 855	77.3%	(11.6%)
Transfers and subsidies	5 454	6 166	-	-	-	-	248	4.0%	4 115	66.7%	4 363	70.8%	3 108	76.0%	32.4%
Irrecoverable debts written off	-	-	(15)	-	-	-	-	-	15	-	-	-	-	-	(100.0%)
Operational Cost and Other Cost	90 493	92 108	17 096	18.9%	18 970	21.0%	13 243	14.4%	20 810	22.6%	70 119	76.1%	17 613	74.4%	18.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	17	-	17	-	38	-	(54.4%)
Surplus/(Deficit)	**4 535**	**(39 597)**	**111 934**		**35 479**		**8 586**		**(72 775)**		**83 224**		**(83 803)**		
Transfers and subsidies - capital (monetary allocations)	86 137	85 313	20 088	23.3%	22 127	25.7%	18 303	21.5%	14 593	17.1%	75 110	88.0%	5 055	68.3%	188.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**(58 182)**		**158 335**		**(78 748)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**(58 182)**		**158 335**		**(78 748)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**(58 182)**		**158 335**		**(78 748)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 672**	**45 716**	**132 022**		**57 606**		**26 889**		**(58 182)**		**158 335**		**(78 748)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**165 872**	**180 262**	**28 109**	**16.9%**	**30 228**	**18.2%**	**22 482**	**12.5%**	**41 346**	**22.9%**	**122 165**	**67.8%**	**23 384**	**53.6%**	**76.8%**
National Government	74 320	73 559	17 738	23.9%	19 412	26.1%	15 631	21.2%	12 619	17.2%	65 400	88.9%	8 883	75.6%	42.1%
Provincial Government	535	610	37	6.9%	279	52.2%	-	-	-	-	316	51.8%	571	98.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**74 854**	**74 169**	**17 775**	**23.7%**	**19 691**	**26.3%**	**15 631**	**21.1%**	**12 619**	**17.0%**	**65 716**	**88.6%**	**9 454**	**75.8%**	**33.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	91 018	106 092	10 334	11.4%	10 537	11.6%	6 851	6.5%	28 727	27.1%	56 449	53.2%	13 930	33.4%	106.2%
Capital Expenditure Functional	**165 872**	**180 262**	**28 109**	**16.9%**	**30 228**	**18.2%**	**22 482**	**12.5%**	**41 346**	**22.9%**	**122 165**	**67.8%**	**23 384**	**53.6%**	**76.8%**
Municipal governance and administration	**9 591**	**8 153**	**-**	**-**	**1 009**	**10.5%**	**1 108**	**13.6%**	**3 952**	**48.5%**	**6 070**	**74.4%**	**604**	**37.3%**	**554.3%**
Executive and Council	1 304	1 004	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 287	7 149	-	-	1 009	12.2%	1 108	15.5%	3 952	55.3%	6 070	84.9%	604	42.9%	554.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**21 446**	**18 065**	**488**	**2.3%**	**3 409**	**15.9%**	**1 543**	**8.5%**	**887**	**4.9%**	**6 327**	**35.0%**	**4 880**	**37.6%**	**(81.8%)**
Community and Social Services	21 037	17 709	451	2.1%	3 324	15.8%	1 445	8.2%	887	5.0%	6 108	34.5%	4 824	36.4%	(81.6%)
Sport And Recreation	409	356	37	9.1%	85	20.8%	98	27.4%	-	-	220	61.6%	56	96.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**130 053**	**149 457**	**27 416**	**21.1%**	**24 590**	**18.9%**	**19 749**	**13.2%**	**34 938**	**23.4%**	**106 693**	**71.4%**	**13 514**	**56.6%**	**158.5%**
Planning and Development	30 081	34 041	966	3.2%	-	-	591	1.7%	1 652	4.9%	3 209	9.4%	70	37.8%	2 275.2%
Road Transport	99 972	115 416	26 450	26.5%	24 590	24.6%	19 158	16.6%	33 286	28.8%	103 485	89.7%	13 444	58.7%	147.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 783**	**4 586**	**206**	**4.3%**	**1 219**	**25.5%**	**82**	**1.8%**	**1 568**	**34.2%**	**3 075**	**67.1%**	**4 387**	**59.6%**	**(64.2%)**
Energy sources	1 652	2 415	206	12.5%	1 219	73.8%	82	3.4%	45	1.9%	1 552	64.3%	1 575	59.9%	(97.1%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 130	2 171	-	-	-	-	-	-	1 523	70.2%	1 523	70.2%	2 812	59.3%	(45.8%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26												2024/25		Q4 of 2024/25 to Q4 of 2025/26
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th 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	**647 585**	**663 051**	**215 208**	**33.2%**	**196 082**	**30.3%**	**155 567**	**23.5%**	**44 048**	**6.6%**	**610 906**	**92.1%**	**38 773**	**94.1%**	**13.6%**
Property rates	27 141	34 291	1 624	6.0%	11 852	43.7%	2 350	6.9%	5 119	14.9%	20 944	61.1%	1 798	76.5%	184.7%
Service charges	66 822	66 796	12 993	19.4%	12 650	18.9%	14 618	21.9%	20 348	30.5%	60 609	90.7%	20 298	122.9%	.2%
Other revenue	82 686	90 804	17 226	20.8%	6 312	7.6%	20 460	22.5%	16 014	17.6%	60 012	66.1%	24 244	43.4%	(33.9%)
Transfers and Subsidies - Operational	367 150	367 300	151 980	41.4%	121 631	33.1%	90 393	24.6%	2 911	.8%	366 915	99.9%	(18 193)	100.0%	(116.0%)
Transfers and Subsidies - Capital	64 108	64 108	21 454	33.5%	34 203	53.4%	21 292	33.2%	(12 841)	(20.0%)	64 108	100.0%	(193)	100.0%	6 550.1%
Interest	39 677	39 752	9 931	25.0%	9 434	23.8%	6 454	16.2%	12 498	31.4%	38 318	96.4%	10 820	107.4%	15.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(475 346)**	**(516 653)**	**(105 192)**	**22.1%**	**(114 708)**	**24.1%**	**(96 007)**	**18.6%**	**(129 028)**	**25.0%**	**(444 935)**	**86.1%**	**(111 037)**	**89.6%**	**16.2%**
Suppliers and employees	(475 241)	(514 368)	(105 192)	22.1%	(112 527)	23.7%	(96 007)	18.7%	(129 028)	25.1%	(442 754)	86.1%	(111 037)	89.6%	16.2%

Finance charges	(104)	(2 285)	-	-	(2 180)	2 088.5%	-	-	-	-	(2 180)	95.4%	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**172 239**	**146 398**	**110 016**	**63.9%**	**81 374**	**47.2%**	**59 560**	**40.7%**	**(84 980)**	**(58.0%)**	**165 971**	**113.4%**	**(72 265)**	**103.1%**	**17.6%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**1 709**	**-**	**(1 709)**	**-**	**-**	**-**	**(223)**	**-**	**(223)**	**-**	**(0)**	**-**	**22 259 900.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	(223)	-	(223)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	1 709	-	(1 709)	-	-	-	-	-	-	-	(0)	-	(100.0%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(190 043)**	**(206 375)**	**(32 495)**	**17.1%**	**(30 273)**	**15.9%**	**(26 163)**	**12.7%**	**(44 325)**	**21.5%**	**(133 256)**	**64.6%**	**(24 319)**	**54.9%**	**82.3%**
Capital assets	(190 043)	(206 375)	(32 495)	17.1%	(30 273)	15.9%	(26 163)	12.7%	(44 325)	21.5%	(133 256)	64.6%	(24 319)	54.9%	82.3%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(190 043)**	**(206 375)**	**(30 786)**	**16.2%**	**(31 982)**	**16.8%**	**(26 163)**	**12.7%**	**(44 548)**	**21.6%**	**(133 478)**	**64.7%**	**(24 319)**	**54.9%**	**83.2%**
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	**(17 804)**	**(59 978)**	**79 231**	**(445.0%)**	**49 392**	**(277.4%)**	**33 397**	**(55.7%)**	**(129 527)**	**216.0%**	**32 493**	**(54.2%)**	**(96 584)**	**2 840.6%**	**34.1%**
Cash/cash equivalents at the year begin:	409 706	409 706	540 101	131.8%	619 473	151.2%	668 865	163.3%	702 262	171.4%	540 101	131.8%	664 696	100.0%	5.7%
Cash/cash equivalents at the year end:	**391 902**	**349 728**	**619 473**	**158.1%**	**668 865**	**170.7%**	**702 262**	**200.8%**	**572 735**	**163.8%**	**572 735**	**163.8%**	**568 113**	**122.3%**	**.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 980	57.5%	1 886	3.6%	1 652	3.2%	18 580	35.7%	52 099	30.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 510	2.3%	682	1.0%	1 300	2.0%	62 239	94.7%	65 731	39.0%	(14)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	48	2.2%	21	1.0%	31	1.5%	2 035	95.3%	2 135	1.3%	(0)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	331	100.0%	331	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	882	2.6%	920	2.7%	940	2.8%	30 929	91.9%	33 671	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	461	3.2%	372	2.6%	323	2.2%	13 232	92.0%	14 388	8.5%	(19)	(.1%)	-	-
Total By Income Source	**32 881**	**19.5%**	**3 881**	**2.3%**	**4 246**	**2.5%**	**127 346**	**75.6%**	**168 355**	**100.0%**	**(33)**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 821	2.3%	678	.9%	671	.9%	74 694	95.9%	77 864	46.2%	-	-	-	-
Commercial	30 636	43.3%	2 827	4.0%	3 187	4.5%	34 125	48.2%	70 774	42.0%	-	-	-	-
Households	425	2.2%	377	1.9%	388	2.0%	18 527	94.0%	19 717	11.7%	(33)	(.2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**32 881**	**19.5%**	**3 881**	**2.3%**	**4 246**	**2.5%**	**127 346**	**75.6%**	**168 355**	**100.0%**	**(33)**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 299	100.0%	-	-	-	-	-	-	2 299	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 299**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 299**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**321 993**	**327 262**	**92 188**	**28.6%**	**58 212**	**18.1%**	**45 339**	**13.9%**	**3 760**	**1.1%**	**199 498**	**61.0%**	**8 986**	**40.1%**	**(58.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	793	793	184	23.2%	180	22.7%	180	22.7%	187	23.6%	731	92.2%	189	99.3%	(1.0%)
Sale of Goods and Rendering of Services	430	430	14	3.2%	2	.5%	30	7.0%	16	3.8%	62	14.5%	5	12.6%	211.3%
Agency services	-	-	-	-	112	-	-	-	-	-	112	-	334	.5%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	193	193	179	92.8%	-	-	20	10.2%	167	86.4%	366	189.4%	120	-	39.6%
Interest earned from Current and Non Current Assets	4 000	4 000	721	18.0%	614	15.4%	731	18.3%	906	22.6%	2 973	74.3%	695	72.5%	30.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	875	1 175	121	13.8%	255	29.1%	245	20.9%	96	8.2%	717	61.0%	3	2.7%	3 408.5%
Licences or permits	1 235	1 235	149	12.1%	160	13.0%	198	16.0%	157	12.7%	665	53.8%	91	42.1%	72.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	93 370	93 370	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 437	6 437	30	.7%	56	1.3%	179	2.8%	8	.1%	273	4.2%	28	7.8%	(72.9%)
Non-Exchange Revenue															
Property rates	24 000	27 544	21 011	87.5%	877	3.7%	939	3.4%	878	3.2%	23 705	86.1%	5 930	99.4%	(85.2%)
Surcharges and Taxes	16 671	16 671	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	162	162	31	18.8%	25	15.6%	7	4.5%	18	10.9%	81	49.8%	28	83.6%	(36.7%)
Licences or permits	1 680	1 680	47	2.8%	8	.5%	10	.6%	14	.8%	79	4.7%	40	13.1%	(66.1%)
Transfer and subsidies - Operational	174 146	173 571	69 701	40.0%	55 921	32.1%	42 622	24.6%	1 314	.8%	169 558	97.7%	1 379	64.7%	(4.7%)
Interest Receivables	-	-	-	-	-	-	176	-	-	-	176	-	145	75.3%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**283 378**	**359 929**	**59 271**	**20.9%**	**62 316**	**22.0%**	**57 476**	**16.0%**	**57 056**	**15.9%**	**236 119**	**65.6%**	**57 216**	**48.8%**	**(.3%)**
Employee related costs	111 652	112 757	27 241	24.4%	27 995	25.1%	30 764	27.3%	27 536	24.4%	113 535	100.7%	25 999	68.2%	5.9%
Remuneration of councillors	14 961	14 954	3 440	23.0%	3 440	23.0%	3 516	23.5%	2 492	16.7%	12 889	86.2%	3 687	56.7%	(32.4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 750	2 969	266	7.1%	263	7.0%	66	2.2%	1 288	43.4%	1 883	63.4%	654	54.4%	96.8%
Debt impairment	2 862	2 862	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	43 477	44 840	7 081	16.3%	2 430	5.6%	5 001	11.2%	4 983	11.1%	19 496	43.5%	5 120	27.3%	(2.7%)
Interest,Dividends and Rent on Land	510	510	127	25.0%	92	18.0%	64	12.5%	37	7.3%	320	62.8%	176	70.0%	(78.9%)
Contracted services	37 209	115 412	9 255	24.9%	14 604	39.2%	6 572	5.7%	11 485	10.0%	41 917	36.3%	10 595	32.2%	8.4%
Transfers and subsidies	1 051	995	104	9.9%	105	10.0%	114	11.5%	97	9.7%	421	42.3%	-	32.0%	(100.0%)
Irrecoverable debts written off	1 086	1 086	559	51.5%	-	-	63	5.8%	28	2.6%	651	59.9%	102	12.1%	(72.3%)
Operational Cost and Other Cost	58 186	55 781	11 196	19.2%	13 386	23.0%	11 316	20.3%	9 109	16.3%	45 007	80.7%	10 917	74.7%	(16.6%)
Disposal of Fixed and Intangible Assets	7 634	6 763	-	-	-	-	-	-	-	-	-	-	(60)	(.8%)	(100.0%)
Other Losses	1 000	1 000	-	-	-	-	(0)	-	-	-	(0)	-	26	(2.6%)	(100.0%)
Surplus/(Deficit)	**38 615**	**(32 666)**	**32 917**		**(4 104)**		**(12 137)**		**(53 296)**		**(36 621)**		**(48 230)**		
Transfers and subsidies - capital (monetary allocations)	73 477	114 343	11 089	15.1%	9 738	13.3%	8 928	7.8%	37 476	32.8%	67 231	58.8%	14 678	59.0%	155.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**112 091**	**81 677**	**44 006**		**5 634**		**(3 209)**		**(15 820)**		**30 610**		**(33 552)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**112 091**	**81 677**	**44 006**		**5 634**		**(3 209)**		**(15 820)**		**30 610**		**(33 552)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**112 091**	**81 677**	**44 006**		**5 634**		**(3 209)**		**(15 820)**		**30 610**		**(33 552)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	185	-	-	-	185	-	-	-	-
Surplus/(Deficit) for the year	**112 091**	**81 677**	**44 006**		**5 634**		**(3 024)**		**(15 820)**		**30 795**		**(33 552)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**68 270**	**101 776**	**4 454**	**6.5%**	**23 141**	**33.9%**	**13 978**	**13.7%**	**33 089**	**32.5%**	**74 662**	**73.4%**	**19 020**	**(640.0%)**	**74.0%**
National Government	55 834	85 514	1 062	1.9%	18 641	33.4%	10 798	12.6%	28 496	33.3%	58 996	69.0%	15 546	(24.3%)	83.3%
Provincial Government	8 696	13 913	2 473	28.4%	3 705	42.6%	2 918	21.0%	3 703	26.6%	12 798	92.0%	-	(372.6%)	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 530**	**99 427**	**3 534**	**5.5%**	**22 346**	**34.6%**	**13 716**	**13.8%**	**32 199**	**32.4%**	**71 795**	**72.2%**	**15 546**	**(94.9%)**	**107.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 740	2 348	920	24.6%	795	21.3%	262	11.2%	890	37.9%	2 867	122.1%	3 474	(8 128.8%)	(74.4%)
Capital Expenditure Functional	**68 270**	**101 776**	**4 454**	**6.5%**	**23 141**	**33.9%**	**13 978**	**13.7%**	**33 089**	**32.5%**	**74 662**	**73.4%**	**19 020**	**(602.2%)**	**74.0%**
Municipal governance and administration	**3 218**	**1 801**	**585**	**18.2%**	**419**	**13.0%**	**149**	**8.3%**	**770**	**42.8%**	**1 923**	**106.8%**	**898**	**(29 867.0%)**	**(14.2%)**
Executive and Council	644	401	-	-	-	-	-	-	557	139.1%	557	139.1%	137	(24.9%)	307.4%
Finance and administration	2 574	1 400	585	22.7%	419	16.3%	149	10.7%	213	15.2%	1 366	97.6%	761	(33 823.8%)	(72.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 259**	**11 136**	**59**	**.6%**	**400**	**3.9%**	**50**	**.4%**	**8 037**	**72.2%**	**8 546**	**76.7%**	**1 682**	**33.8%**	**377.7%**
Community and Social Services	9 998	875	-	-	400	4.0%	(400)	(45.7%)	1 205	137.6%	1 205	137.6%	1 430	30.2%	(15.8%)
Sport And Recreation	-	10 000	-	-	-	-	363	3.6%	6 737	67.4%	7 101	71.0%	-	-	(100.0%)
Public Safety	261	261	59	22.6%	-	-	87	33.2%	95	36.4%	241	92.3%	252	48.3%	(62.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 750**	**86 247**	**3 534**	**6.8%**	**20 508**	**39.6%**	**14 434**	**16.7%**	**24 282**	**28.2%**	**62 758**	**72.8%**	**15 802**	**(5.3%)**	**53.7%**
Planning and Development	25 259	3 487	1 071	4.2%	1 950	7.7%	1 538	44.1%	6 661	191.1%	11 220	321.8%	8 311	(122.0%)	(19.8%)
Road Transport	26 491	82 761	2 464	9.3%	18 558	70.1%	12 897	15.6%	17 620	21.3%	51 538	62.3%	7 491	38.2%	135.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 043**	**2 591**	**276**	**9.1%**	**1 814**	**59.6%**	**(655)**	**(25.3%)**	**-**	**-**	**1 435**	**55.4%**	**638**	**79.6%**	**(100.0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	623	120.1%	(100.0%)
Water Management	-	-	276	-	376	-	(652)	-	-	-	-	-	16	4.9%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 043	2 591	-	-	1 438	47.2%	(3)	(.1%)	-	-	1 435	55.4%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**389 356**	**429 006**	**139 748**	**35.9%**	**199 700**	**51.3%**	**215 785**	**50.3%**	**(1 500)**	**(.3%)**	**553 732**	**129.1%**	**(41 077)**	**7.0%**	**(96.3%)**
Property rates	18 720	21 485	12 577	67.2%	286	1.5%	421	2.0%	7 230	33.7%	20 514	95.5%	390	112.4%	1 754.0%
Service charges	119	119	99	83.1%	92	77.6%	69	57.7%	101	84.8%	361	303.2%	116	104.8%	(13.0%)
Other revenue	118 894	115 488	3 172	2.7%	1 058	.9%	988	.9%	931	.8%	6 149	5.3%	1 127	2.7%	(17.4%)
Transfers and Subsidies - Operational	174 146	173 571	90 673	52.1%	151 870	87.2%	79 065	45.6%	-	-	321 609	185.3%	(23 184)	27.1%	(100.0%)
Transfers and Subsidies - Capital	73 477	114 343	33 227	45.2%	46 393	63.1%	135 242	118.3%	(9 762)	(8.5%)	205 100	179.4%	(19 526)	(45.3%)	(50.0%)
Interest	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(222 706)**	**(323 619)**	**(36 538)**	**16.4%**	**(34 389)**	**15.4%**	**(34 256)**	**10.6%**	**(27 900)**	**8.6%**	**(133 083)**	**41.1%**	**(27 244)**	**20.9%**	**2.4%**
Suppliers and employees	(221 145)	(322 113)	(36 538)	16.5%	(34 389)	15.6%	(34 256)	10.6%	(27 900)	8.7%	(133 083)	41.3%	(27 244)	21.0%	2.4%

Finance charges	(510)	(510)	0	-	-	-	-	-	-	-	0	-	-	-	-
Transfers and Subsidies	(1 051)	(995)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**166 649**	**105 387**	**103 209**	**61.9%**	**165 311**	**99.2%**	**181 529**	**172.2%**	**(29 400)**	**(27.9%)**	**420 649**	**399.1%**	**(68 322)**	**(46.7%)**	**(57.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**2 000**	**4 092**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4 092**	**204.6%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	2 000	4 092	-	-	-	-	-	-	-	4 092	204.6%	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(78 510)**	**(117 042)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(78 510)	(117 042)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 510)**	**(115 042)**	**4 092**	**(5.2%)**	**-**	**-**	**-**	**-**	**-**	**-**	**4 092**	**(3.6%)**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**4 280**	**4 280**	**(1 400)**	**(32.7%)**	**(980)**	**(22.9%)**	**(1 008)**	**(23.6%)**	**(1 035)**	**(24.2%)**	**(4 422)**	**(103.3%)**	**(2 261)**	**22.6%**	**(54.2%)**
Repayment of borrowing	4 280	4 280	(1 400)	(32.7%)	(980)	(22.9%)	(1 008)	(23.6%)	(1 035)	(24.2%)	(4 422)	(103.3%)	(2 261)	22.6%	(54.2%)
Net Cash from/(used) Financing Activities	**4 280**	**4 280**	**(1 400)**	**(32.7%)**	**(980)**	**(22.9%)**	**(1 008)**	**(23.6%)**	**(1 035)**	**(24.2%)**	**(4 422)**	**(103.3%)**	**(2 261)**	**35.3%**	**(54.2%)**
Net Increase/(Decrease) in cash held	**92 419**	**(5 375)**	**105 902**	**114.6%**	**164 331**	**177.8%**	**180 521**	**(3 358.7%)**	**(30 435)**	**566.3%**	**420 319**	**(7 820.3%)**	**(70 583)**	**239.3%**	**(56.9%)**
Cash/cash equivalents at the year begin:	24 912	24 912	0	-	105 975	425.4%	270 233	1 084.7%	450 754	1 809.4%	0	-	49 981	-	801.9%
Cash/cash equivalents at the year end:	**117 332**	**19 538**	**105 975**	**90.3%**	**270 233**	**230.3%**	**450 754**	**2 307.1%**	**420 319**	**2 151.3%**	**420 319**	**2 151.3%**	**(20 735)**	**(244.3%)**	**(2 127.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	520	1.2%	(824)	(1.9%)	431	1.0%	44 221	99.7%	44 348	78.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100.0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	272	2.9%	(1)	-	123	1.3%	9 145	95.9%	9 539	16.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	177	17.8%	(5)	(.5%)	68	6.8%	755	75.9%	995	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 646	100.0%	1 646	2.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	13	100.0%	13	-	-	-	-	-
Total By Income Source	**969**	**1.7%**	**(830)**	**(1.5%)**	**622**	**1.1%**	**55 778**	**98.7%**	**56 540**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	86	.8%	(711)	(6.3%)	104	.9%	11 752	104.6%	11 230	19.9%	-	-	-	-
Commercial	458	2.6%	(1)	-	247	1.4%	16 674	96.0%	17 378	30.7%	-	-	-	-
Households	344	1.8%	(113)	(.6%)	218	1.1%	18 975	97.7%	19 425	34.4%	-	-	-	-
Other	81	1.0%	(5)	(.1%)	54	.6%	8 377	98.5%	8 507	15.0%	-	-	-	-
Total By Customer Group	**969**	**1.7%**	**(830)**	**(1.5%)**	**622**	**1.1%**	**55 778**	**98.7%**	**56 540**	**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	87	100.0%	-	-	-	-	-	-	87	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 409	99.6%	13	.4%	(0)	-	0	-	3 421	97.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**3 496**	**99.6%**	**13**	**.4%**	**(0)**	**-**	**0**	**-**	**3 508**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget 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	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**1 138 659**	**1 351 229**	**396 965**	**34.9%**	**327 016**	**28.7%**	**257 822**	**19.1%**	**48 713**	**3.6%**	**1 030 516**	**76.3%**	**49 962**	**85.0%**	**(2.5%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	40 293	34 316	7 961	19.8%	9 751	24.2%	10 562	30.8%	7 926	23.1%	36 200	105.5%	9 047	96.4%	(12.4%)
Service charges - Waste Water Management	7 675	7 626	1 766	23.0%	1 729	22.5%	1 727	22.6%	1 739	22.8%	6 961	91.3%	2 146	127.1%	(18.9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 185	1 877	526	24.1%	239	10.9%	337	18.0%	501	26.7%	1 603	85.4%	968	121.6%	(48.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	95 927	115 044	29 316	30.6%	27 788	29.0%	27 444	23.9%	29 088	25.3%	113 637	98.8%	28 780	99.2%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	129 782	321 607	6 083	4.7%	(12)	-	1 009	.3%	445	.1%	7 524	2.3%	563	.7%	(21.0%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	2 582	858	-	438	-	1 285	49.8%	-	-	2 582	100.0%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	862 786	868 179	350 454	40.6%	287 083	33.3%	215 458	24.8%	9 013	1.0%	862 008	99.3%	8 457	99.0%	6.6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 051 848**	**1 112 191**	**236 854**	**22.5%**	**218 053**	**20.7%**	**239 095**	**21.5%**	**234 739**	**21.1%**	**928 741**	**83.5%**	**272 347**	**87.4%**	**(13.8%)**
Employee related costs	373 564	376 663	90 383	24.2%	87 583	23.4%	88 726	23.6%	81 081	21.5%	347 774	92.3%	83 182	89.0%	(2.5%)
Remuneration of councillors	12 992	15 321	2 068	15.9%	4 164	32.0%	3 213	21.0%	3 943	25.7%	13 387	87.4%	3 185	100.6%	23.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	68 525	79 254	10 876	15.9%	14 739	21.5%	21 011	26.5%	16 006	20.2%	62 633	79.0%	13 775	72.3%	16.2%
Debt impairment	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	140 794	155 794	43 461	30.9%	21 551	15.3%	31 068	19.9%	30 603	19.6%	126 683	81.3%	32 236	99.2%	(5.1%)
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	244 247	252 161	51 338	21.0%	45 740	18.7%	46 477	18.4%	60 137	23.8%	203 692	80.8%	90 291	85.4%	(33.4%)
Transfers and subsidies	26 600	27 236	5 654	21.3%	600	2.3%	11 466	42.1%	6 016	22.1%	23 736	87.1%	5 868	88.0%	2.5%
Irrecoverable debts written off	-	3 816	2 070	-	1 355	-	6	.2%	413	10.8%	3 844	100.7%	5 255	-	(92.1%)
Operational Cost and Other Cost	159 126	175 945	31 003	19.5%	42 321	26.6%	37 128	21.1%	36 539	20.8%	146 991	83.5%	38 555	87.4%	(5.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**86 812**	**239 038**	**160 111**		**108 963**		**18 728**		**(186 026)**		**101 775**		**(222 385)**		
Transfers and subsidies - capital (monetary allocations)	515 280	509 987	98 850	19.2%	188 031	36.5%	191 246	37.5%	869	.2%	478 995	93.9%	116 344	84.9%	(99.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**602 092**	**749 026**	**258 961**		**296 993**		**209 974**		**(185 158)**		**580 771**		**(106 041)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**602 092**	**749 026**	**258 961**		**296 993**		**209 974**		**(185 158)**		**580 771**		**(106 041)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**602 092**	**749 026**	**258 961**		**296 993**		**209 974**		**(185 158)**		**580 771**		**(106 041)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**602 092**	**749 026**	**258 961**		**296 993**		**209 974**		**(185 158)**		**580 771**		**(106 041)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	2025/26 Budget 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	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**592 469**	**744 953**	**158 506**	**26.8%**	**150 467**	**25.4%**	**116 541**	**15.6%**	**143 532**	**19.3%**	**569 045**	**76.4%**	**173 167**	**86.0%**	**(17.1%)**
National Government	509 987	510 079	150 157	29.4%	149 354	29.3%	114 669	22.5%	68 910	13.5%	483 090	94.7%	133 082	92.2%	(48.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**509 987**	**510 079**	**150 157**	**29.4%**	**149 354**	**29.3%**	**114 669**	**22.5%**	**68 910**	**13.5%**	**483 090**	**94.7%**	**133 082**	**92.2%**	**(48.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	82 482	234 874	8 348	10.1%	1 113	1.3%	1 873	.8%	74 621	31.8%	85 956	36.6%	40 085	59.0%	86.2%
Capital Expenditure Functional	**592 469**	**744 953**	**158 506**	**26.8%**	**150 467**	**25.4%**	**116 541**	**15.6%**	**143 532**	**19.3%**	**569 045**	**76.4%**	**173 167**	**86.0%**	**(17.1%)**
Municipal governance and administration	**35 731**	**39 691**	**7 919**	**22.2%**	**1 205**	**3.4%**	**67**	**.2%**	**13 423**	**33.8%**	**22 614**	**57.0%**	**7 565**	**51.4%**	**77.4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	35 731	39 691	7 919	22.2%	1 205	3.4%	67	.2%	13 423	33.8%	22 614	57.0%	7 565	51.4%	77.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 331**	**7 305**	**-**	**-**	**-**	**-**	**-**	**-**	**4 393**	**60.1%**	**4 393**	**60.1%**	**7 049**	**70.3%**	**(37.7%)**
Community and Social Services	2 325	1 799	-	-	-	-	-	-	174	9.7%	174	9.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 006	5 506	-	-	-	-	-	-	4 219	76.6%	4 219	76.6%	7 049	72.0%	(40.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 700**	**3 250**	**-**	**-**	**-**	**-**	**-**	**-**	**696**	**21.4%**	**696**	**21.4%**	**10 881**	**87.4%**	**(93.6%)**
Planning and Development	4 700	3 250	-	-	-	-	-	-	696	21.4%	696	21.4%	10 881	87.4%	(93.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**543 708**	**694 708**	**150 587**	**27.7%**	**149 262**	**27.5%**	**116 474**	**16.8%**	**125 020**	**18.0%**	**541 343**	**77.9%**	**147 672**	**88.5%**	**(15.3%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	511 541	667 534	149 026	29.1%	150 823	29.5%	101 869	15.3%	123 539	18.5%	525 258	78.7%	145 909	89.5%	(15.3%)
Waste Water Management	32 167	27 174	1 561	4.9%	(1 561)	(4.9%)	14 605	53.7%	1 480	5.4%	16 085	59.2%	1 762	64.3%	(16.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	2025/26 Budget 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	Fourth Quarter Actual Expenditure	4th Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2024/25 Fourth Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**1 756 907**	**1 965 726**	**746 244**	**42.5%**	**481 890**	**27.4%**	**380 400**	**19.4%**	**12 827**	**.7%**	**1 621 360**	**82.5%**	**54 753**	**89.6%**	**(76.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	38 990	34 505	9 146	23.5%	9 945	25.5%	4 675	13.5%	6 775	19.6%	30 541	88.5%	6 737	69.3%	.6%
Other revenue	243 924	438 011	53 648	22.0%	36 678	15.0%	31 515	7.2%	17 459	4.0%	139 300	31.8%	19 072	40.4%	(8.5%)
Transfers and Subsidies - Operational	862 786	868 179	352 215	40.8%	277 376	32.1%	211 123	24.3%	255	-	840 969	96.9%	163	97.0%	55.8%
Transfers and Subsidies - Capital	515 280	509 987	301 918	58.6%	130 102	25.2%	105 643	20.7%	-	-	537 663	105.4%	0	105.1%	(100.0%)
Interest	95 927	115 044	29 316	30.6%	27 788	29.0%	27 444	23.9%	(11 662)	(10.1%)	72 887	63.4%	28 780	99.2%	(140.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(885 053)**	**(926 581)**	**(93 110)**	**10.5%**	**(59 261)**	**6.7%**	**(75 509)**	**8.1%**	**(131 668)**	**14.2%**	**(359 547)**	**38.8%**	**(126 675)**	**47.0%**	**3.9%**
Suppliers and employees	(858 453)	(899 345)	(93 110)	10.8%	(59 261)	6.9%	(75 509)	8.4%	(131 668)	14.6%	(359 547)	40.0%	(126 675)	48.4%	3.9%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(26 600)	(27 236)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**871 854**	**1 039 145**	**653 134**	**74.9%**	**422 628**	**48.5%**	**304 891**	**29.3%**	**(118 841)**	**(11.4%)**	**1 261 812**	**121.4%**	**(71 923)**	**134.8%**	**65.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(10 271)**	**-**	**(10 271)**	**-**	**(10 048)**	**-**	**529 724**	**-**	**499 134**	**-**	**(504 808)**	**-**	**(204.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	(866)	-	(866)	-	(198)	-	337.3%
Decrease (increase) in non-current investments	-	-	(10 271)	-	(10 271)	-	(10 048)	-	530 590	-	500 000	-	(504 609)	-	(205.1%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(592 469)**	**(744 953)**	**(207 652)**	**35.0%**	**(174 005)**	**29.4%**	**(129 832)**	**17.4%**	**(137 071)**	**18.4%**	**(648 560)**	**87.1%**	**(171 919)**	**108.5%**	**(20.3%)**
Capital assets	(592 469)	(744 953)	(207 652)	35.0%	(174 005)	29.4%	(129 832)	17.4%	(137 071)	18.4%	(648 560)	87.1%	(171 919)	108.5%	(20.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(592 469)**	**(744 953)**	**(217 923)**	**36.8%**	**(184 276)**	**31.1%**	**(139 880)**	**18.8%**	**392 653**	**(52.7%)**	**(149 426)**	**20.1%**	**(676 726)**	**197.0%**	**(158.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**279 384**	**294 192**	**435 210**	**155.8%**	**238 352**	**85.3%**	**165 011**	**56.1%**	**273 812**	**93.1%**	**1 112 386**	**378.1%**	**(748 649)**	**4.3%**	**(136.6%)**
Cash/cash equivalents at the year begin:	1 932 673	1 932 673	950 721	49.2%	1 385 939	71.7%	1 624 291	84.0%	1 789 303	92.6%	950 721	49.2%	2 136 895	115.9%	(16.3%)
Cash/cash equivalents at the year end:	**2 212 057**	**2 226 865**	**1 385 939**	**62.7%**	**1 624 291**	**73.4%**	**1 789 303**	**80.4%**	**2 063 913**	**92.7%**	**2 063 913**	**92.7%**	**1 388 246**	**100.4%**	**48.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 599	2.0%	2 973	1.7%	2 515	1.4%	168 677	94.9%	177 764	83.0%	(3 291)	(1.9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	629	1.8%	606	1.7%	599	1.7%	33 158	94.8%	34 992	16.3%	(798)	(2.3%)	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 321	100.0%	1 321	.6%	(363)	(27.5%)	-	-
Total By Income Source	**4 227**	**2.0%**	**3 580**	**1.7%**	**3 114**	**1.5%**	**203 155**	**94.9%**	**214 076**	**100.0%**	**(4 452)**	**(2.1%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 021	4.9%	1 565	3.8%	1 373	3.3%	36 388	88.0%	41 346	19.3%	(46)	(.1%)	-	-
Commercial	1 158	1.8%	746	1.2%	795	1.3%	59 965	95.7%	62 663	29.3%	(1 144)	(1.8%)	-	-
Households	1 049	1.0%	1 269	1.2%	947	.9%	106 802	97.0%	110 067	51.4%	(3 262)	(3.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 227**	**2.0%**	**3 580**	**1.7%**	**3 114**	**1.5%**	**203 155**	**94.9%**	**214 076**	**100.0%**	**(4 452)**	**(2.1%)**	**-**	**-**

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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 966	98.8%	113	.4%	75	.3%	150	.5%	28 304	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**27 966**	**98.8%**	**113**	**.4%**	**75**	**.3%**	**150**	**.5%**	**28 304**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR EASTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Operating Revenue and Expenditure															
Operating Revenue	**54 874 201**	**54 913 428**	**18 941 552**	**34.5%**	**9 226 598**	**16.8%**	**7 941 466**	**14.5%**	**15 652 320**	**28.5%**	**51 761 936**	**94.3%**	**7 684 843**	**93.4%**	**103.7%**
Exchange Revenue															
Service charges - Electricity	13 038 944	12 998 889	3 938 277	30.2%	1 618 817	12.4%	1 495 706	11.5%	5 612 357	43.2%	12 665 158	97.4%	3 035 214	98.9%	84.9%
Service charges - Water	6 053 886	5 772 584	1 072 504	17.7%	737 863	12.2%	799 678	13.9%	2 664 483	46.2%	5 274 529	91.4%	1 346 392	89.0%	97.9%
Service charges - Waste Water Management	2 192 562	2 260 872	481 334	22.0%	288 982	13.2%	300 658	13.3%	1 050 081	46.4%	2 121 055	93.8%	503 119	89.5%	108.7%
Service charges - Waste Management	1 502 382	1 521 011	379 248	25.2%	236 384	15.7%	239 694	15.8%	521 700	34.3%	1 377 027	90.5%	313 845	92.6%	66.2%
Sale of Goods and Rendering of Services	420 460	404 798	71 198	16.9%	46 046	11.0%	45 530	11.2%	164 641	40.7%	327 415	80.9%	77 142	72.9%	113.4%
Agency services	112 734	111 343	24 671	21.9%	22 124	19.6%	22 378	20.1%	20 274	18.2%	89 446	80.3%	31 165	39.1%	(34.9%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 192 309	2 289 172	612 994	28.0%	374 782	17.1%	398 550	17.4%	1 591 865	69.5%	2 978 191	130.1%	661 267	127.9%	140.7%
Interest earned from Current and Non Current Assets	1 106 848	1 135 086	181 368	16.4%	131 348	11.9%	130 158	11.5%	404 692	35.7%	847 566	74.7%	344 134	89.0%	17.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 368	2 678	84	3.5%	1 752	74.0%	425	15.9%	28	1.0%	2 289	85.5%	590	174.6%	(95.3%)
Rental from Fixed Assets	150 046	153 593	37 843	25.2%	25 150	16.8%	25 121	16.4%	59 723	38.9%	147 836	96.3%	28 167	92.2%	112.0%
Licences or permits	90 708	85 061	19 064	21.0%	10 839	11.9%	13 957	16.4%	28 398	33.4%	72 258	84.9%	15 943	91.4%	78.1%
Special rating levies	15 436	15 436	4 789	31.0%	3 024	19.6%	3 035	19.7%	(10 848)	(70.3%)	-	-	-	-	(100.0%)
Construction Contract Revenue	171 137	326 867	58 760	34.3%	46 499	27.2%	10 944	3.3%	18 357	5.6%	134 560	41.2%	46 252	75.9%	(60.3%)
Development Charges	-	5 000	980	-	824	-	571	11.4%	750	15.0%	3 126	62.5%	1 433	-	(47.7%)
Operational Revenue	643 362	769 131	48 827	7.6%	72 160	11.2%	(2 756)	(.4%)	179 301	23.3%	297 532	38.7%	55 329	41.1%	224.1%
Non-Exchange Revenue															
Property rates	7 839 207	8 050 414	5 585 867	71.3%	752 860	9.6%	734 473	9.1%	595 804	7.4%	7 669 003	95.3%	630 905	94.8%	(5.6%)
Surcharges and Taxes	129 027	124 181	12 167	9.4%	21 705	16.8%	10 975	8.8%	17 251	13.9%	62 098	50.0%	27 598	126.8%	(37.5%)
Fines, penalties and forfeits	240 945	367 584	39 829	16.5%	49 720	20.6%	36 194	9.8%	139 472	37.9%	265 214	72.2%	50 993	60.3%	173.5%
Licences or permits	44 085	42 773	13 791	31.3%	13 039	29.6%	7 275	17.0%	3 925	9.2%	38 030	88.9%	9 938	100.0%	(60.5%)
Transfer and subsidies - Operational	16 773 928	16 197 605	6 001 304	35.8%	4 398 643	26.2%	3 300 547	20.4%	1 378 562	8.5%	15 079 055	93.1%	(215 269)	92.9%	(740.4%)
Interest Receivables	386 236	421 056	61 729	16.0%	63 827	16.5%	67 778	16.1%	326 376	77.5%	519 710	123.4%	126 604	89.1%	157.8%
Fuel Levy	1 660 020	1 660 020	266 014	16.0%	266 014	16.0%	266 014	16.0%	861 978	51.9%	1 660 020	100.0%	549 337	76.0%	56.9%
Operational Revenue	21 605	76 166	22 676	105.0%	19 686	91.1%	19 977	26.2%	19 640	25.8%	81 979	107.6%	18 267	383.0%	7.5%
Gains on Disposal of Fixed and Intangible Assets	23 092	29 680	3 747	16.2%	1 000	4.3%	3 776	12.7%	2 239	7.5%	10 762	36.3%	13 948	20.0%	(83.9%)
Other Gains	28 163	46 218	2 486	8.8%	23 510	83.5%	10 810	23.4%	1 271	2.7%	38 077	82.4%	12 528	386.9%	(89.9%)
Discontinued Operations	34 711	46 209	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**55 429 110**	**55 741 809**	**10 735 332**	**19.4%**	**7 950 526**	**14.3%**	**8 382 766**	**15.0%**	**19 212 517**	**34.5%**	**46 281 141**	**83.0%**	**10 935 483**	**84.6%**	**75.7%**
Employee related costs	16 478 726	15 958 441	3 348 714	20.3%	2 580 179	15.7%	2 756 171	17.3%	6 101 325	38.2%	14 786 388	92.7%	3 200 899	89.7%	90.6%
Remuneration of councillors	836 916	837 373	175 769	21.0%	160 437	19.2%	176 642	21.1%	253 333	30.3%	766 182	91.5%	170 372	89.1%	48.7%
Bulk purchases - electricity	13 410 893	13 331 341	3 178 400	23.7%	1 375 442	10.3%	1 287 759	9.7%	7 063 743	53.0%	12 905 344	96.8%	2 811 060	99.7%	151.3%
Inventory consumed	1 824 814	1 689 631	225 748	12.4%	270 821	14.8%	219 375	13.0%	434 325	25.7%	1 150 268	68.1%	280 066	64.3%	55.1%
Debt impairment	5 296 376	5 169 953	564 732	10.7%	507 594	9.6%	1 005 495	19.4%	764 134	14.8%	2 841 956	55.0%	520 834	38.6%	46.7%
Depreciation, Amortisation and Impairment	4 263 663	4 269 271	748 257	17.5%	731 911	17.2%	984 949	23.1%	971 850	22.8%	3 436 967	80.5%	1 364 191	117.0%	(28.8%)
Interest,Dividends and Rent on Land	248 048	420 589	92 648	37.4%	65 200	26.3%	94 934	22.6%	121 487	28.9%	374 269	89.0%	114 569	124.7%	6.0%
Contracted services	6 155 924	6 676 227	966 794	15.7%	1 151 063	18.7%	827 757	12.4%	1 810 933	27.1%	4 756 546	71.2%	1 195 994	67.8%	51.4%
Transfers and subsidies	557 711	679 294	143 965	25.8%	112 988	20.3%	105 552	15.5%	234 139	34.5%	596 643	87.8%	142 341	94.2%	64.5%
Irrecoverable debts written off	1 061 591	1 049 631	155 042	14.6%	(37 696)	(3.6%)	37 436	3.6%	292 543	27.9%	447 325	42.6%	146 868	73.7%	99.2%
Operational Cost and Other Cost	4 694 137	5 052 892	1 101 214	23.5%	999 167	21.3%	852 608	16.9%	1 122 213	22.2%	4 075 202	80.7%	911 881	79.8%	23.1%
Disposal of Fixed and Intangible Assets	86 709	78 206	810	.9%	1 018	1.2%	1 740	2.2%	8 231	10.5%	11 800	15.1%	51 644	126.0%	(84.1%)
Other Losses	513 601	528 958	33 239	6.5%	32 403	6.3%	32 347	6.1%	34 262	6.5%	132 250	25.0%	24 764	28.1%	38.4%
Surplus/(Deficit)	**(554 908)**	**(828 381)**	**8 206 220**		**1 276 072**		**(441 299)**		**(3 560 197)**		**5 480 795**		**(3 250 640)**		
Transfers and subsidies - capital (monetary allocations)	7 891 398	8 813 860	1 058 236	13.4%	1 717 657	21.8%	1 053 819	12.0%	1 608 641	18.3%	5 438 353	61.7%	1 299 411	52.9%	23.8%
Transfers and subsidies - capital (in-kind)	-	39 093	126	-	-	-	1 361	3.5%	306	.8%	1 793	4.6%	723	1 679.9%	(57.6%)
Surplus/(Deficit) after capital transfers and contributions	**7 336 489**	**8 024 572**	**9 264 581**		**2 993 729**		**613 880**		**(1 951 249)**		**10 920 941**		**(1 950 506)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 336 489**	**8 024 572**	**9 264 581**		**2 993 729**		**613 880**		**(1 951 249)**		**10 920 941**		**(1 950 506)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 336 489**	**8 024 572**	**9 264 581**		**2 993 729**		**613 880**		**(1 951 249)**		**10 920 941**		**(1 950 506)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	10 332	10 292	16 893	163.5%	16 522	159.9%	185	1.8%	6 762	65.7%	40 362	392.2%	4 006	64.7%	68.8%
Surplus/(Deficit) for the year	**7 346 822**	**8 034 864**	**9 281 475**		**3 010 251**		**614 065**		**(1 944 487)**		**10 961 303**		**(1 946 500)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Capital Revenue and Expenditure															
Source of Finance	**10 164 898**	**11 215 272**	**1 629 447**	**16.0%**	**2 143 607**	**21.1%**	**1 276 574**	**11.4%**	**2 490 246**	**22.2%**	**7 539 874**	**67.2%**	**2 899 372**	**69.9%**	**(14.1%)**
National Government	7 216 070	7 972 046	1 346 102	18.7%	1 700 731	23.6%	964 456	12.1%	1 165 492	14.6%	5 176 781	64.9%	2 186 650	74.2%	(46.7%)
Provincial Government	345 788	376 080	(16 259)	(4.7%)	54 687	15.8%	56 243	15.0%	75 275	20.0%	169 946	45.2%	67 502	29.4%	11.5%
District Municipality	63 609	63 072	446	.7%	-	-	1 390	2.2%	(378)	(.6%)	1 457	2.3%	1 211	2.4%	(131.2%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	44 489	58 629	2 234	5.0%	4 660	10.5%	679	1.2%	635 997	1 084.8%	643 569	1 097.7%	20 165	72.3%	3 054.0%
Transfers recognised - capital	**7 669 955**	**8 469 828**	**1 332 522**	**17.4%**	**1 760 078**	**22.9%**	**1 022 768**	**12.1%**	**1 876 386**	**22.2%**	**5 991 753**	**70.7%**	**2 275 528**	**70.1%**	**(17.5%)**
Borrowing	234 623	244 952	1 684	.7%	2 571	1.1%	19 961	8.1%	20 308	8.3%	44 524	18.2%	25 242	50.7%	(19.5%)
Internally generated funds	2 260 319	2 500 491	295 241	13.1%	380 958	16.9%	233 846	9.4%	593 553	23.7%	1 503 597	60.1%	598 602	70.9%	(.8%)
Capital Expenditure Functional	**10 206 585**	**11 267 331**	**1 708 325**	**16.7%**	**2 174 460**	**21.3%**	**1 337 223**	**11.9%**	**2 813 453**	**25.0%**	**8 033 460**	**71.3%**	**2 907 925**	**71.1%**	**(3.2%)**
Municipal governance and administration	**702 598**	**712 786**	**194 669**	**27.7%**	**162 322**	**23.1%**	**101 979**	**14.3%**	**476 451**	**66.8%**	**935 421**	**131.2%**	**162 007**	**97.7%**	**194.1%**
Executive and Council	26 692	41 379	3 519	13.2%	1 667	6.2%	7 597	18.4%	8 944	21.6%	21 726	52.5%	2 574	45.4%	247.5%
Finance and administration	672 983	667 202	190 523	28.3%	160 653	23.9%	94 375	14.1%	467 409	70.1%	912 960	136.8%	157 741	100.3%	196.3%
Internal audit	2 923	4 205	626	21.4%	3	.1%	7	.2%	98	2.3%	735	17.5%	1 692	7.4%	(94.2%)
Community and Public Safety	**1 021 586**	**1 074 968**	**117 083**	**11.5%**	**136 371**	**13.3%**	**97 877**	**9.1%**	**150 093**	**14.0%**	**501 424**	**46.6%**	**326 632**	**67.4%**	**(54.0%)**
Community and Social Services	249 753	271 431	31 376	12.6%	30 131	12.1%	25 155	9.3%	35 542	13.1%	122 204	45.0%	158 095	67.3%	(77.5%)
Sport And Recreation	166 216	205 412	22 439	13.5%	15 418	9.3%	21 575	10.5%	34 975	17.0%	94 407	46.0%	44 349	89.9%	(21.1%)
Public Safety	137 519	148 262	12 602	9.2%	7 513	5.5%	13 799	9.3%	16 315	11.0%	50 229	33.9%	33 653	54.3%	(51.5%)
Housing	458 134	432 198	49 629	10.8%	80 394	17.5%	36 502	8.4%	61 495	14.2%	228 021	52.8%	87 015	64.3%	(29.3%)
Health	9 964	17 664	1 037	10.4%	2 915	29.3%	845	4.8%	1 765	10.0%	6 562	37.1%	3 520	50.7%	(49.9%)
Economic and Environmental Services	**3 814 353**	**4 350 347**	**657 590**	**17.2%**	**961 101**	**25.2%**	**566 847**	**13.0%**	**1 064 451**	**24.5%**	**3 249 988**	**74.7%**	**1 375 001**	**68.3%**	**(22.6%)**
Planning and Development	1 021 947	959 029	159 299	15.6%	305 551	29.9%	158 641	16.5%	122 405	12.8%	745 895	77.8%	367 712	67.0%	(66.7%)
Road Transport	2 791 406	3 390 568	498 291	17.9%	655 550	23.5%	408 206	12.0%	941 832	27.8%	2 503 878	73.8%	1 007 289	68.8%	(6.5%)
Environmental Protection	1 000	750	-	-	-	-	-	-	215	28.6%	215	28.6%	-	-	(100.0%)
Trading Services	**4 599 902**	**5 075 346**	**737 860**	**16.0%**	**905 785**	**19.7%**	**567 364**	**11.2%**	**1 111 889**	**21.9%**	**3 322 898**	**65.5%**	**1 031 170**	**70.5%**	**7.8%**
Energy sources	724 045	810 005	123 968	17.1%	126 316	17.4%	92 296	11.4%	316 074	39.0%	658 653	81.3%	246 897	70.8%	28.0%
Water Management	3 010 089	3 265 658	518 680	17.2%	688 462	22.9%	389 068	11.9%	662 579	20.3%	2 258 788	69.2%	616 884	75.4%	7.4%
Waste Water Management	681 818	795 040	89 529	13.1%	73 461	10.8%	61 218	7.7%	94 032	11.8%	318 240	40.0%	135 360	56.1%	(30.5%)
Waste Management	183 951	204 643	5 683	3.1%	17 547	9.5%	24 782	12.1%	39 204	19.2%	87 217	42.6%	32 029	53.6%	22.4%
Other	**68 145**	**53 885**	**1 124**	**1.6%**	**8 880**	**13.0%**	**3 156**	**5.9%**	**10 569**	**19.6%**	**23 730**	**44.0%**	**13 116**	**65.1%**	**(19.4%)**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth 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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2024/25 to Q4 of 2025/26
Cash Flow from Operating Activities															
Receipts	**51 774 030**	**50 830 244**	**13 622 916**	**26.3%**	**11 120 938**	**21.5%**	**10 729 212**	**21.1%**	**5 485 360**	**10.8%**	**40 958 426**	**80.6%**	**5 533 779**	**87.1%**	**(.9%)**
Property rates	3 827 533	3 990 132	1 166 142	30.5%	726 118	19.0%	674 268	16.9%	102 534	2.6%	2 669 062	66.9%	342 657	53.0%	(70.1%)
Service charges	21 067 000	20 688 906	1 891 360	9.0%	2 054 532	9.8%	1 870 578	9.0%	2 103 649	10.2%	7 920 119	38.3%	2 100 944	78.5%	.1%
Other revenue	3 902 014	4 672 542	3 300 424	84.6%	3 419 261	87.6%	3 659 448	78.3%	3 032 695	64.9%	13 411 828	287.0%	2 168 073	173.3%	39.9%
Transfers and Subsidies - Operational	15 684 193	14 504 686	4 694 503	29.9%	3 322 747	21.2%	2 696 892	18.6%	149 972	1.0%	10 864 114	74.9%	387 631	90.2%	(61.3%)
Transfers and Subsidies - Capital	6 148 768	5 730 075	2 410 131	39.2%	1 433 344	23.3%	1 668 771	29.1%	(50 702)	(.9%)	5 461 543	95.3%	379 484	73.9%	(113.4%)
Interest	1 144 521	1 243 903	160 355	14.0%	164 936	14.4%	159 255	12.8%	147 212	11.8%	631 759	50.8%	154 990	30.0%	(5.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(44 336 321)**	**(49 655 716)**	**(7 282 569)**	**16.4%**	**(8 769 796)**	**19.8%**	**(7 600 508)**	**15.3%**	**(7 363 867)**	**14.8%**	**(31 016 739)**	**62.5%**	**(4 590 882)**	**59.2%**	**60.4%**
Suppliers and employees	(43 866 080)	(49 060 908)	(7 233 573)	16.5%	(8 719 219)	19.9%	(7 529 852)	15.3%	(7 289 998)	14.9%	(30 772 642)	62.7%	(4 563 688)	59.5%	59.7%

Finance charges	(144 856)	(181 994)	(3 962)	2.7%	(5 157)	3.6%	(3 287)	1.8%	(5 629)	3.1%	(18 035)	9.9%	2	8.7%	(302 105.7%)
Transfers and Subsidies	(325 386)	(412 814)	(45 034)	13.8%	(45 420)	14.0%	(67 369)	16.3%	(68 239)	16.5%	(226 063)	54.8%	(27 195)	36.9%	150.9%
Net Cash from/(used) Operating Activities	**7 437 708**	**1 174 528**	**6 340 346**	**85.2%**	**2 351 143**	**31.6%**	**3 128 704**	**266.4%**	**(1 878 507)**	**(159.9%)**	**9 941 686**	**846.4%**	**942 898**	**183.8%**	**(299.2%)**
Cash Flow from Investing Activities															
Receipts	**44 362**	**43 665**	**5 053**	**11.4%**	**(11 711)**	**(26.4%)**	**722**	**1.7%**	**537 003**	**1 229.8%**	**531 068**	**1 216.2%**	**(588 460)**	**620.7%**	**(191.3%)**
Proceeds on disposal of PPE	36 362	35 665	13 618	37.5%	183	.5%	10 765	30.2%	7 366	20.7%	31 932	89.5%	65 624	211.2%	(88.8%)
Decrease (increase) in non-current receivables	8 000	8 000	-	-	96	1.2%	-	-	(955)	(11.9%)	(859)	(10.7%)	(149 474)	12.0%	(99.4%)
Decrease (increase) in non-current investments	-	-	(8 565)	-	(11 989)	-	(10 043)	-	530 592	-	499 995	-	(504 610)	-	(205.1%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 151 277)**	**(8 099 208)**	**(1 602 710)**	**19.7%**	**(2 036 938)**	**25.0%**	**(1 208 218)**	**14.9%**	**(1 342 774)**	**16.6%**	**(6 190 641)**	**76.4%**	**(1 733 109)**	**64.3%**	**(22.5%)**
Capital assets	(8 151 277)	(8 099 208)	(1 602 710)	19.7%	(2 036 938)	25.0%	(1 208 218)	14.9%	(1 342 774)	16.6%	(6 190 641)	76.4%	(1 733 109)	64.3%	(22.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(8 106 914)**	**(8 055 543)**	**(1 597 657)**	**19.7%**	**(2 048 649)**	**25.3%**	**(1 207 496)**	**15.0%**	**(805 771)**	**10.0%**	**(5 659 573)**	**70.3%**	**(2 321 569)**	**68.5%**	**(65.3%)**
Cash Flow from Financing Activities															
Receipts	**115 730**	**145 725**	**3 694**	**3.2%**	**5 477**	**4.7%**	**(1 719)**	**(1.2%)**	**142 354**	**97.7%**	**149 805**	**102.8%**	**101 419**	**61.2%**	**40.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	(853)	-	(100.0%)
Borrowing long term/refinancing	100 000	130 445	-	-	-	-	916	.7%	134 029	102.7%	134 945	103.5%	105 000	77.8%	27.6%
Increase (decrease) in consumer deposits	15 730	15 281	3 694	23.5%	5 477	34.8%	(2 635)	(17.2%)	8 325	54.5%	14 860	97.2%	(2 728)	(58.6%)	(405.2%)
Payments	**(53 962)**	**(61 815)**	**(27 619)**	**51.2%**	**(9 198)**	**17.0%**	**(22 812)**	**36.9%**	**(15 788)**	**25.5%**	**(75 417)**	**122.0%**	**(12 718)**	**124.2%**	**24.1%**
Repayment of borrowing	(53 962)	(61 815)	(27 619)	51.2%	(9 198)	17.0%	(22 812)	36.9%	(15 788)	25.5%	(75 417)	122.0%	(12 718)	124.2%	24.1%
Net Cash from/(used) Financing Activities	**61 768**	**83 910**	**(23 925)**	**(38.7%)**	**(3 722)**	**(6.0%)**	**(24 531)**	**(29.2%)**	**126 566**	**150.8%**	**74 388**	**88.7%**	**88 701**	**23.4%**	**42.7%**
Net Increase/(Decrease) in cash held	**(607 439)**	**(6 797 104)**	**4 718 765**	**(776.8%)**	**298 772**	**(49.2%)**	**1 896 677**	**(27.9%)**	**(2 557 712)**	**37.6%**	**4 356 502**	**(64.1%)**	**(1 289 970)**	**543.8%**	**98.3%**
Cash/cash equivalents at the year begin:	11 586 999	11 453 358	8 754 099	75.6%	13 753 505	118.7%	14 101 960	123.1%	16 227 185	141.7%	8 754 099	76.4%	26 954 740	43.9%	(39.8%)
Cash/cash equivalents at the year end:	**10 979 560**	**4 656 254**	**13 753 551**	**125.3%**	**14 069 994**	**128.1%**	**16 227 185**	**348.5%**	**13 731 691**	**294.9%**	**13 731 691**	**294.9%**	**25 663 156**	**185.4%**	**(46.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 002 370	4.5%	564 288	2.5%	750 904	3.4%	20 014 261	89.6%	22 331 823	41.3%	393 338	1.8%	129 289 204	578.9%
Trade and Other Receivables from Exchange Transactions - Electricity	927 071	23.4%	246 073	6.2%	134 700	3.4%	2 650 958	67.0%	3 958 801	7.3%	97 912	2.5%	11 603 602	293.1%
Receivables from Non-exchange Transactions - Property Rates	580 117	7.3%	200 834	2.5%	143 937	1.8%	7 021 409	88.4%	7 946 297	14.7%	123 650	1.6%	3 460 841	43.6%
Receivables from Exchange Transactions - Waste Water Management	254 672	5.4%	131 949	2.8%	179 905	3.8%	4 115 160	87.9%	4 681 685	8.7%	141 914	3.0%	20 739 878	443.0%
Receivables from Exchange Transactions - Waste Management	180 164	4.4%	95 374	2.3%	82 127	2.0%	3 771 331	91.3%	4 128 995	7.6%	115 681	2.8%	11 089 837	268.6%
Receivables from Exchange Transactions - Property Rental Debtors	7 495	2.3%	5 839	1.8%	4 608	1.4%	302 668	94.4%	320 610	.6%	(133)	-	924 670	288.4%
Interest on Arrear Debtor Accounts	254 784	2.9%	252 014	2.8%	225 434	2.5%	8 167 920	91.8%	8 900 153	16.5%	54 168	.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	356	1.7%	118	.6%	154	.7%	20 406	97.0%	21 035	-	12 747	60.6%	-	-
Other	41 495	2.4%	65 568	3.8%	60 999	3.5%	1 579 859	90.4%	1 747 922	3.2%	86 770	5.0%	39 075	2.2%
Total By Income Source	**3 248 525**	**6.0%**	**1 562 056**	**2.9%**	**1 582 768**	**2.9%**	**47 643 972**	**88.2%**	**54 037 321**	**100.0%**	**1 026 046**	**1.9%**	**177 147 108**	**327.8%**
Debtors Age Analysis By Customer Group														
Organs of State	183 490	8.8%	102 601	4.9%	117 778	5.6%	1 689 503	80.7%	2 093 371	3.9%	7 193	.3%	-	-
Commercial	1 148 412	16.0%	312 754	4.3%	208 619	2.9%	5 525 632	76.8%	7 195 417	13.3%	(1 708)	-	-	-
Households	1 846 079	4.3%	1 114 849	2.6%	1 222 431	2.8%	39 136 252	90.3%	43 319 611	80.2%	1 020 560	2.4%	177 147 108	408.9%
Other	70 545	4.9%	31 852	2.2%	33 940	2.4%	1 292 585	90.5%	1 428 921	2.6%	-	-	-	-
Total By Customer Group	**3 248 525**	**6.0%**	**1 562 056**	**2.9%**	**1 582 768**	**2.9%**	**47 643 972**	**88.2%**	**54 037 321**	**100.0%**	**1 026 046**	**1.9%**	**177 147 108**	**327.8%**

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	1 406 945	26.0%	139 583	2.6%	57 245	1.1%	3 814 078	70.4%	5 417 851	61.2%
Bulk Water	50 695	11.2%	291	.1%	33 120	7.3%	366 942	81.4%	451 048	5.1%
PAYE deductions	39 213	100.0%	-	-	-	-	-	-	39 213	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	39 025	100.0%	-	-	-	-	-	-	39 025	.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	516 803	33.5%	209 258	13.6%	87 828	5.7%	726 563	47.2%	1 540 452	17.4%
Auditor-General	6 211	20.7%	1 410	4.7%	318	1.1%	21 996	73.5%	29 935	.3%
Other	471 459	35.2%	31 870	2.4%	14 720	1.1%	821 165	61.3%	1 339 214	15.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 530 350**	**28.6%**	**382 412**	**4.3%**	**193 232**	**2.2%**	**5 750 744**	**64.9%**	**8 856 738**	**100.0%**