NORTHERN CAPE: JOE MOROLONG (NC451)
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	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	**347 475**	**332 507**	**100 009**	**28.8%**	**99 299**	**28.6%**	**81 427**	**24.5%**	**17 181**	**5.2%**	**297 917**	**89.6%**	**(5 314)**	**77.3%**	**(423.3%)**
Exchange Revenue															
Service charges - Electricity	12 549	17 353	2 200	17.5%	3 849	30.7%	2 318	13.4%	1 863	10.7%	10 230	59.0%	2 767	83.1%	(32.7%)
Service charges - Water	22 026	21 840	1 682	7.6%	5 421	24.6%	2 509	11.5%	8 529	39.1%	18 141	83.1%	3 300	77.6%	158.5%
Service charges - Waste Water Management	3 518	1 369	370	10.5%	370	10.5%	369	26.9%	246	18.0%	1 355	99.0%	357	62.1%	(31.0%)
Service charges - Waste Management	5 688	1 703	610	10.7%	577	10.1%	593	34.8%	390	22.9%	2 170	127.4%	557	63.9%	(30.0%)
Sale of Goods and Rendering of Services	176	256	51	29.3%	76	43.2%	13	4.9%	14	5.4%	154	60.2%	111	106.2%	(87.6%)
Agency services	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 796	19 796	3 790	19.1%	3 869	19.5%	3 949	19.9%	2 631	13.3%	14 239	71.9%	4 285	61.0%	(38.6%)
Interest earned from Current and Non Current Assets	8 176	8 176	567	6.9%	176	2.2%	501	6.1%	429	5.3%	1 674	20.5%	566	55.5%	(24.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	162	162	22	13.3%	40	24.4%	32	19.8%	22	13.4%	115	71.0%	28	85.0%	(22.6%)
Licences or permits	151	151	15	10.0%	36	23.7%	8	5.5%	28	18.7%	87	57.9%	9	33.5%	212.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	293	293	18	6.0%	73	25.0%	19	6.5%	19	6.6%	129	44.1%	45	90.1%	(57.1%)
Non-Exchange Revenue															
Property rates	51 118	33 692	-	-	9 992	19.5%	9 993	29.7%	(3 814)	(11.3%)	16 171	48.0%	(26 705)	(.5%)	(85.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	10	-	-	-	-	3	27.6%	20	200.0%	23	227.6%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 022	209 916	83 133	40.4%	67 315	32.7%	53 495	25.5%	2 597	1.2%	206 540	98.4%	4 374	99.1%	(40.6%)
Interest Receivables	14 477	14 477	7 551	52.2%	7 506	51.8%	7 625	52.7%	4 206	29.1%	26 889	185.7%	4 991	85.6%	(15.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	3 307	3 307	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(22)	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**423 300**	**422 975**	**60 975**	**14.4%**	**79 030**	**18.7%**	**65 428**	**15.5%**	**107 115**	**25.3%**	**312 549**	**73.9%**	**187 974**	**76.6%**	**(43.0%)**
Employee related costs	130 925	128 029	30 217	23.1%	36 393	27.8%	31 241	24.4%	32 912	25.7%	130 764	102.1%	28 896	98.1%	13.9%
Remuneration of councillors	14 010	14 222	3 408	24.3%	3 720	26.6%	4 371	30.7%	4 081	28.7%	15 581	109.6%	3 878	104.4%	5.2%
Bulk purchases - electricity	16 498	16 498	2 022	12.3%	4 658	28.2%	5 131	31.1%	5 430	32.9%	17 240	104.5%	5 119	109.9%	6.1%
Inventory consumed	25 711	25 551	1 428	5.6%	4 533	17.6%	5 505	21.5%	13 360	52.3%	24 826	97.2%	17 746	75.6%	(24.7%)
Debt impairment	20 771	12 970	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	107 961	107 961	-	-	-	-	-	-	(30 440)	(28.2%)	(30 440)	(28.2%)	95 207	61.9%	(132.0%)
Interest,Dividends and Rent on Land	37	81	0	.9%	16	43.7%	92	112.8%	599	735.9%	707	869.1%	20	33.1%	2 853.1%
Contracted services	41 573	44 371	12 929	31.1%	11 737	28.2%	10 222	23.0%	11 781	26.6%	46 670	105.2%	20 189	112.5%	(41.6%)
Transfers and subsidies	600	400	-	-	136	22.6%	-	-	9 547	2 386.9%	9 683	2 420.8%	184	23.0%	5 080.7%
Irrecoverable debts written off	17 828	17 828	-	-	-	-	-	-	51 201	287.2%	51 201	287.2%	8 835	51.7%	479.5%
Operational Cost and Other Cost	41 685	49 362	10 971	26.3%	17 837	42.8%	8 866	18.0%	8 644	17.5%	46 317	93.8%	7 900	78.0%	9.4%
Disposal of Fixed and Intangible Assets	5 724	5 724	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	(22)	(22)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(75 824)**	**(90 469)**	**39 034**		**20 268**		**15 999**		**(89 933)**		**(14 632)**		**(193 288)**		
Transfers and subsidies - capital (monetary allocations)	118 518	118 624	37 015	31.2%	28 644	24.2%	10 279	8.7%	6 100	5.1%	82 039	69.2%	12 058	19.2%	(49.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	141	-	141	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**(83 692)**		**67 548**		**(181 230)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**(83 692)**		**67 548**		**(181 230)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**(83 692)**		**67 548**		**(181 230)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 694**	**28 155**	**76 049**		**48 913**		**26 278**		**(83 692)**		**67 548**		**(181 230)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	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	**160 221**	**158 931**	**23 595**	**14.7%**	**33 829**	**21.1%**	**8 288**	**5.2%**	**39 552**	**24.9%**	**105 264**	**66.2%**	**40 836**	**85.4%**	**(3.1%)**
National Government	148 341	148 447	22 014	14.8%	32 591	22.0%	8 138	5.5%	35 476	23.9%	98 219	66.2%	31 732	91.8%	11.8%
Provincial Government	-	2 500	-	-	-	-	-	-	1 583	63.3%	1 583	63.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**148 341**	**150 947**	**22 014**	**14.8%**	**32 591**	**22.0%**	**8 138**	**5.4%**	**37 059**	**24.6%**	**99 802**	**66.1%**	**31 732**	**91.8%**	**16.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 880	7 984	1 581	13.3%	1 238	10.4%	151	1.9%	2 493	31.2%	5 462	68.4%	9 103	50.6%	(72.6%)
Capital Expenditure Functional	**160 221**	**158 931**	**23 595**	**14.7%**	**33 829**	**21.1%**	**8 288**	**5.2%**	**39 552**	**24.9%**	**105 264**	**66.2%**	**40 836**	**85.4%**	**(3.1%)**
Municipal governance and administration	**5 950**	**4 200**	**85**	**1.4%**	**1 072**	**18.0%**	**-**	**-**	**3 935**	**93.7%**	**5 092**	**121.2%**	**4 941**	**64.0%**	**(20.4%)**
Executive and Council	100	-	-	-	-	-	-	-	1 253	-	1 253	-	-	-	(100.0%)
Finance and administration	5 350	4 200	85	1.6%	1 072	20.0%	-	-	2 682	63.8%	3 839	91.4%	4 941	65.6%	(45.7%)
Internal audit	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 782**	**12 815**	**653**	**5.5%**	**-**	**-**	**291**	**2.3%**	**3 094**	**24.1%**	**4 038**	**31.5%**	**2 059**	**49.9%**	**50.3%**
Community and Social Services	150	804	653	435.5%	-	-	-	-	141	17.5%	794	98.8%	1 553	55.8%	(90.9%)
Sport And Recreation	11 632	12 011	-	-	-	-	291	2.4%	2 954	24.6%	3 244	27.0%	506	47.0%	484.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 402**	**14 179**	**4 437**	**35.8%**	**7 232**	**58.3%**	**-**	**-**	**400**	**2.8%**	**12 069**	**85.1%**	**740**	**80.5%**	**(45.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 102	13 879	4 437	36.7%	7 232	59.8%	-	-	400	2.9%	12 069	87.0%	740	81.6%	(45.9%)
Environmental Protection	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**130 087**	**127 737**	**18 420**	**14.2%**	**25 525**	**19.6%**	**7 998**	**6.3%**	**32 122**	**25.1%**	**84 065**	**65.8%**	**33 095**	**93.5%**	**(2.9%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	104 378	103 133	12 236	11.7%	22 162	21.2%	7 998	7.8%	33 490	32.5%	75 885	73.6%	33 012	95.5%	1.4%
Waste Water Management	25 708	24 603	6 184	24.1%	3 363	13.1%	-	-	(1 368)	(5.6%)	8 180	33.2%	83	87.5%	(1 741.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	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	**439 905**	**442 051**	**135 014**	**30.7%**	**127 420**	**29.0%**	**99 103**	**22.4%**	**14 674**	**3.3%**	**376 211**	**85.1%**	**35 962**	**120.3%**	**(59.2%)**
Property rates	41 305	33 692	6 514	15.8%	8 611	20.8%	2 511	7.5%	94	.3%	17 730	52.6%	43 130	171.1%	(99.8%)
Service charges	43 613	42 265	8 042	18.4%	7 966	18.3%	10 744	25.4%	1 989	4.7%	28 740	68.0%	44 100	167.5%	(95.5%)
Other revenue	(12 002)	(7 088)	10 290	(85.7%)	7 503	(62.5%)	6 440	(90.8%)	3 929	(55.4%)	28 161	(397.3%)	669	185.7%	487.3%
Transfers and Subsidies - Operational	206 022	209 916	89 283	43.3%	88 164	42.8%	66 108	31.5%	8 233	3.9%	251 789	119.9%	(53 416)	226.8%	(115.4%)
Transfers and Subsidies - Capital	118 518	118 624	20 317	17.1%	15 000	12.7%	12 800	10.8%	-	-	48 117	40.6%	-	(34.4%)	-
Interest	42 449	44 643	567	1.3%	176	.4%	501	1.1%	429	1.0%	1 674	3.7%	1 479	7.1%	(71.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(281 998)**	**(287 678)**	**(114 656)**	**40.7%**	**(122 342)**	**43.4%**	**(110 212)**	**38.3%**	**(98 171)**	**34.1%**	**(445 380)**	**154.8%**	**(118 976)**	**180.4%**	**(17.5%)**
Suppliers and employees	(281 960)	(287 596)	(114 656)	40.7%	(122 342)	43.4%	(110 212)	38.3%	(98 171)	34.1%	(445 380)	154.9%	(118 976)	180.4%	(17.5%)

Finance charges	(37)	(81)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**157 907**	**154 373**	**20 358**	**12.9%**	**5 078**	**3.2%**	**(11 109)**	**(7.2%)**	**(83 497)**	**(54.1%)**	**(69 169)**	**(44.8%)**	**(83 014)**	**(49.8%)**	**.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	**(144 995)**	**(130 516)**	**(49 067)**	**33.8%**	**(37 469)**	**25.8%**	**(13 264)**	**10.2%**	**(11 731)**	**9.0%**	**(111 531)**	**85.5%**	**(7 469)**	**6.0%**	**57.1%**
Capital assets	(144 995)	(130 516)	(49 067)	33.8%	(37 469)	25.8%	(13 264)	10.2%	(11 731)	9.0%	(111 531)	85.5%	(7 469)	6.0%	57.1%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(144 995)**	**(130 516)**	**(49 067)**	**33.8%**	**(37 469)**	**25.8%**	**(13 264)**	**10.2%**	**(11 731)**	**9.0%**	**(111 531)**	**85.5%**	**(7 469)**	**6.0%**	**57.1%**
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	**12 912**	**23 857**	**(28 709)**	**(222.3%)**	**(32 391)**	**(250.9%)**	**(24 373)**	**(102.2%)**	**(95 227)**	**(399.2%)**	**(180 700)**	**(757.4%)**	**(90 482)**	**206.6%**	**5.2%**
Cash/cash equivalents at the year begin:	6 212	4 375	-	-	(24 334)	(391.7%)	(56 724)	(1 296.5%)	(81 098)	(1 853.5%)	-	-	43 183	-	(287.8%)
Cash/cash equivalents at the year end:	**19 124**	**28 232**	**(24 334)**	**(127.2%)**	**(56 724)**	**(296.6%)**	**(81 098)**	**(287.3%)**	**(176 325)**	**(624.5%)**	**(176 325)**	**(624.5%)**	**(47 300)**	**799.8%**	**272.8%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	2 108	33.2%	1 526	24.0%	1 392	21.9%	1 331	20.9%	6 357	8.5%
Bulk Water	1 316	56.3%	-	-	-	-	1 021	43.7%	2 337	3.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 750	100.0%	-	-	-	-	-	-	1 750	2.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 655	68.8%	7 848	17.1%	4 398	9.6%	2 106	4.6%	46 007	61.2%
Auditor-General	41	.9%	42	.9%	41	.9%	4 645	97.4%	4 769	6.3%
Other	4 177	32.6%	3 495	27.3%	942	7.3%	4 204	32.8%	12 817	17.0%
Medical Aid deductions	1 155	99.7%	-	-	-	-	4	.3%	1 159	1.5%
Total	**42 203**	**56.1%**	**12 911**	**17.2%**	**6 773**	**9.0%**	**13 309**	**17.7%**	**75 196**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**721 760**	**750 469**	**212 193**	**29.4%**	**194 049**	**26.9%**	**175 548**	**23.4%**	**109 167**	**14.5%**	**690 957**	**92.1%**	**91 831**	**92.0%**	**18.9%**
Exchange Revenue															
Service charges - Electricity	189 722	209 472	52 805	27.8%	49 766	26.2%	53 916	25.7%	54 237	25.9%	210 724	100.6%	40 778	93.4%	33.0%
Service charges - Water	50 020	50 020	10 747	21.5%	9 695	19.4%	10 833	21.7%	8 922	17.8%	40 197	80.4%	9 994	87.7%	(10.7%)
Service charges - Waste Water Management	33 720	33 720	7 555	22.4%	7 296	21.6%	7 898	23.4%	7 078	21.0%	29 827	88.5%	7 326	86.4%	(3.4%)
Service charges - Waste Management	19 450	19 450	4 778	24.6%	4 758	24.5%	4 808	24.7%	4 914	25.3%	19 259	99.0%	4 607	92.0%	6.7%
Sale of Goods and Rendering of Services	2 918	3 917	817	28.0%	1 044	35.8%	555	14.2%	913	23.3%	3 329	85.0%	425	67.3%	114.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 343	8 048	1 856	42.7%	2 031	46.8%	2 082	25.9%	2 226	27.7%	8 194	101.8%	1 810	102.8%	23.0%
Interest earned from Current and Non Current Assets	11 528	9 500	1 537	13.3%	1 065	9.2%	1 139	12.0%	1 580	16.6%	5 321	56.0%	3 011	87.8%	(47.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 852	3 362	681	36.8%	986	53.2%	768	22.8%	1 249	37.2%	3 684	109.6%	1 261	92.8%	(.9%)
Licences or permits	4 346	4 511	849	19.5%	976	22.5%	1 237	27.4%	1 392	30.9%	4 454	98.7%	826	71.7%	68.5%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	940	940	-	-	-	-	21	2.2%	132	14.0%	153	16.2%	87	9.7%	51.3%
Operational Revenue	49 427	50 217	4 320	8.7%	3 511	7.1%	2 863	5.7%	1 733	3.5%	12 427	24.7%	971	51.9%	78.5%
Non-Exchange Revenue															
Property rates	66 037	67 259	16 856	25.5%	16 714	25.3%	16 563	24.6%	18 058	26.8%	68 191	101.4%	15 748	91.1%	14.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 408	10 252	591	6.3%	610	6.5%	700	6.8%	790	7.7%	2 691	26.2%	654	25.3%	20.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	273 460	274 081	107 131	39.2%	94 151	34.4%	70 646	25.8%	4 110	1.5%	276 038	100.7%	2 984	99.8%	37.7%
Interest Receivables	4 588	5 718	1 395	30.4%	1 448	31.6%	1 517	26.5%	1 622	28.4%	5 982	104.6%	1 348	80.6%	20.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	47	-	47	-	-	-	(100.0%)
Other Gains	-	-	276	-	-	-	-	-	164	-	440	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**724 214**	**736 293**	**186 388**	**25.7%**	**199 709**	**27.6%**	**195 567**	**26.6%**	**225 616**	**30.6%**	**807 280**	**109.6%**	**179 498**	**92.4%**	**25.7%**
Employee related costs	277 066	277 574	76 521	27.6%	74 709	27.0%	74 430	26.8%	73 316	26.4%	298 977	107.7%	68 234	94.8%	7.4%
Remuneration of councillors	16 285	15 568	3 588	22.0%	3 670	22.5%	3 619	23.2%	4 139	26.6%	15 016	96.5%	3 619	86.3%	14.4%
Bulk purchases - electricity	154 053	169 053	45 219	29.4%	43 340	28.1%	45 185	26.7%	69 844	41.3%	203 588	120.4%	36 571	91.6%	91.0%
Inventory consumed	32 282	27 584	5 055	15.7%	3 419	10.6%	5 490	19.9%	8 427	30.6%	22 392	81.2%	8 294	84.0%	1.6%
Debt impairment	13 500	13 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	70 000	70 000	21 053	30.1%	23 621	33.7%	22 945	32.8%	23 254	33.2%	90 873	129.8%	21 698	114.9%	7.2%
Interest,Dividends and Rent on Land	346	331	8	2.4%	163	47.1%	564	170.1%	13	4.0%	748	225.7%	110	22.7%	(88.0%)
Contracted services	91 235	101 690	20 331	22.3%	30 451	33.4%	27 432	27.0%	33 382	32.8%	111 596	109.7%	28 131	92.7%	18.7%
Transfers and subsidies	60	55	15	25.6%	12	20.0%	9	17.2%	18	32.7%	55	99.6%	22	73.5%	(18.4%)
Irrecoverable debts written off	738	738	1 803	244.3%	465	63.0%	384	52.1%	398	53.9%	3 050	413.2%	1 262	741.1%	(68.5%)
Operational Cost and Other Cost	68 650	60 200	12 556	18.3%	19 814	28.9%	15 509	25.8%	12 611	20.9%	60 489	100.5%	11 558	82.4%	9.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	45	-	-	-	-	-	45	-	-	-	-
Other Losses	-	-	238	-	-	-	-	-	213	-	452	-	-	-	(100.0%)
Surplus/(Deficit)	**(2 455)**	**14 175**	**25 805**		**(5 660)**		**(20 019)**		**(116 449)**		**(116 322)**		**(87 667)**		
Transfers and subsidies - capital (monetary allocations)	125 587	132 215	43 773	34.9%	57 424	45.7%	25 884	19.6%	18 874	14.3%	145 955	110.4%	62 184	86.1%	(69.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	2	7.8%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**(97 574)**		**29 632**		**(25 481)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**(97 574)**		**29 632**		**(25 481)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**(97 574)**		**29 632**		**(25 481)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**123 132**	**146 391**	**69 579**		**51 763**		**5 865**		**(97 574)**		**29 632**		**(25 481)**		
				-		-		-		-		-		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	**134 587**	**126 301**	**38 242**	**28.4%**	**52 802**	**39.2%**	**26 463**	**21.0%**	**36 895**	**29.2%**	**154 402**	**122.2%**	**62 785**	**77.7%**	**(41.2%)**
National Government	125 587	108 522	35 833	28.5%	46 782	37.3%	22 734	20.9%	33 192	30.6%	138 540	127.7%	54 854	82.9%	(39.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	5 618	1 199	-	3 686	-	-	-	-	-	4 885	87.0%	3 318	41.7%	(100.0%)
Transfers recognised - capital	**125 587**	**114 140**	**37 033**	**29.5%**	**50 467**	**40.2%**	**22 734**	**19.9%**	**33 192**	**29.1%**	**143 425**	**125.7%**	**58 172**	**77.5%**	**(42.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 000	12 161	1 209	13.4%	2 335	25.9%	3 730	30.7%	3 703	30.5%	10 977	90.3%	4 614	80.1%	(19.7%)
Capital Expenditure Functional	**134 587**	**126 301**	**38 242**	**28.4%**	**52 802**	**39.2%**	**26 463**	**21.0%**	**36 895**	**29.2%**	**154 402**	**122.2%**	**62 787**	**77.7%**	**(41.2%)**
Municipal governance and administration	**1 450**	**974**	**451**	**31.1%**	**36**	**2.5%**	**28**	**2.9%**	**178**	**18.3%**	**694**	**71.3%**	**1 666**	**70.0%**	**(89.3%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 450	974	451	31.1%	36	2.5%	28	2.9%	178	18.3%	694	71.3%	1 666	70.0%	(89.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 371**	**12 558**	**1 846**	**16.2%**	**4 772**	**42.0%**	**2 482**	**19.8%**	**2 245**	**17.9%**	**11 345**	**90.3%**	**1 911**	**57.7%**	**17.4%**
Community and Social Services	7 371	8 558	1 846	25.0%	2 873	39.0%	102	1.2%	1 334	15.6%	6 155	71.9%	1 911	57.0%	(30.2%)
Sport And Recreation	4 000	4 000	-	-	1 899	47.5%	2 381	59.5%	911	22.8%	5 190	129.8%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 646**	**49 289**	**14 556**	**31.2%**	**23 010**	**49.3%**	**5 140**	**10.4%**	**18 376**	**37.3%**	**61 082**	**123.9%**	**29 113**	**75.9%**	**(36.9%)**
Planning and Development	50	3 153	106	211.6%	-	-	-	-	1 268	40.2%	1 374	43.6%	810	100.7%	56.6%
Road Transport	46 596	46 136	14 450	31.0%	23 010	49.4%	5 140	11.1%	17 108	37.1%	59 708	129.4%	28 303	75.0%	(39.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**75 120**	**63 481**	**21 389**	**28.5%**	**24 984**	**33.3%**	**18 812**	**29.6%**	**16 096**	**25.4%**	**81 281**	**128.0%**	**30 097**	**81.1%**	**(46.5%)**
Energy sources	20 000	17 443	2 442	12.2%	7 093	35.5%	6 751	38.7%	4 713	27.0%	20 999	120.4%	10 234	77.8%	(53.9%)
Water Management	55 120	46 037	18 947	34.4%	17 891	32.5%	12 061	26.2%	11 382	24.7%	60 281	130.9%	19 863	86.1%	(42.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**848 537**	**854 294**	**303 107**	**35.7%**	**263 647**	**31.1%**	**249 619**	**29.2%**	**126 133**	**14.8%**	**942 506**	**110.3%**	**152 268**	**96.6%**	**(17.2%)**
Property rates	70 743	63 896	13 303	18.8%	13 293	18.8%	13 314	20.8%	13 524	21.2%	53 433	83.6%	10 456	80.5%	29.3%
Service charges	280 913	297 029	80 677	28.7%	75 476	26.9%	81 176	27.3%	82 307	27.7%	319 638	107.6%	71 074	104.8%	15.8%
Other revenue	85 058	71 769	36 274	42.6%	24 414	28.7%	31 514	43.9%	28 282	39.4%	120 483	167.9%	26 891	113.2%	5.2%
Transfers and Subsidies - Operational	273 460	273 801	107 647	39.4%	85 334	31.2%	64 155	23.4%	133	-	257 269	94.0%	170	99.0%	(21.4%)
Transfers and Subsidies - Capital	125 587	132 215	63 942	50.9%	63 755	50.8%	57 845	43.8%	-	-	185 543	140.3%	40 949	84.4%	(100.0%)
Interest	12 775	15 583	1 264	9.9%	1 375	10.8%	1 616	10.4%	1 886	12.1%	6 140	39.4%	2 728	31.6%	(30.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(663 432)**	**(675 511)**	**(200 945)**	**30.3%**	**(189 103)**	**28.5%**	**(177 996)**	**26.3%**	**(135 998)**	**20.1%**	**(704 042)**	**104.2%**	**(163 862)**	**102.6%**	**(17.0%)**
Suppliers and employees	(663 016)	(675 114)	(200 938)	30.3%	(189 046)	28.5%	(177 991)	26.4%	(135 942)	20.1%	(703 917)	104.3%	(163 763)	102.7%	(17.0%)

Finance charges	(356)	(341)	(7)	2.0%	(57)	16.0%	(5)	1.5%	(55)	16.2%	(124)	36.5%	(99)	19.9%	(44.1%)
Transfers and Subsidies	(60)	(55)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**185 105**	**178 783**	**102 162**	**55.2%**	**74 543**	**40.3%**	**71 623**	**40.1%**	**(9 864)**	**(5.5%)**	**238 465**	**133.4%**	**(11 594)**	**80.5%**	**(14.9%)**
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	**(134 546)**	**(126 261)**	**(44 592)**	**33.1%**	**(58 838)**	**43.7%**	**(30 978)**	**24.5%**	**(42 278)**	**33.5%**	**(176 686)**	**139.9%**	**(67 252)**	**88.3%**	**(37.1%)**
Capital assets	(134 546)	(126 261)	(44 592)	33.1%	(58 838)	43.7%	(30 978)	24.5%	(42 278)	33.5%	(176 686)	139.9%	(67 252)	88.3%	(37.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(134 546)**	**(126 261)**	**(44 592)**	**33.1%**	**(58 838)**	**43.7%**	**(30 978)**	**24.5%**	**(42 278)**	**33.5%**	**(176 686)**	**139.9%**	**(67 252)**	**88.3%**	**(37.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**(633)**	**-**	**-**	**-**	**(608)**	**-**	**(1 241)**	**-**	**(1 031)**	**-**	**(41.1%)**
Repayment of borrowing	-	-	-	-	(633)	-	-	-	(608)	-	(1 241)	-	(1 031)	-	(41.1%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(633)**	**-**	**-**	**-**	**(608)**	**-**	**(1 241)**	**-**	**(1 031)**	**-**	**(41.1%)**
Net Increase/(Decrease) in cash held	**50 559**	**52 522**	**57 571**	**113.9%**	**15 072**	**29.8%**	**40 645**	**77.4%**	**(52 751)**	**(100.4%)**	**60 537**	**115.3%**	**(79 877)**	**21.8%**	**(34.0%)**
Cash/cash equivalents at the year begin:	36 946	7 336	7 721	20.9%	65 292	176.7%	79 978	1 090.2%	120 623	1 644.3%	7 721	105.2%	123 515	100.0%	(2.3%)
Cash/cash equivalents at the year end:	**87 505**	**59 858**	**65 292**	**74.6%**	**79 978**	**91.4%**	**120 623**	**201.5%**	**67 873**	**113.4%**	**67 873**	**113.4%**	**43 638**	**64.5%**	**55.5%**

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	3 194	12.6%	1 790	7.1%	1 609	6.4%	18 733	74.0%	25 327	10.6%	(911)	(3.6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 433	33.6%	5 308	17.1%	1 854	6.0%	13 456	43.3%	31 050	13.0%	(108)	(.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 841	7.0%	2 535	3.6%	2 371	3.4%	59 818	86.0%	69 565	29.1%	(957)	(1.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 574	6.6%	1 799	4.6%	1 686	4.3%	32 862	84.4%	38 921	16.3%	(984)	(2.5%)	-	-
Receivables from Exchange Transactions - Waste Management	1 674	7.8%	1 012	4.7%	818	3.8%	18 077	83.8%	21 580	9.0%	(536)	(2.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 297	3.6%	1 258	3.5%	1 214	3.4%	31 905	89.4%	35 674	14.9%	(779)	(2.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	401	2.4%	766	4.5%	240	1.4%	15 484	91.7%	16 892	7.1%	(242)	(1.4%)	-	-
Total By Income Source	**24 414**	**10.2%**	**14 469**	**6.1%**	**9 793**	**4.1%**	**190 335**	**79.6%**	**239 010**	**100.0%**	**(4 517)**	**(1.9%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 698	4.5%	2 030	3.4%	2 035	3.4%	52 895	88.7%	59 659	25.0%	(0)	-	-	-
Commercial	14 253	20.8%	7 492	10.9%	3 518	5.1%	43 418	63.2%	68 681	28.7%	(101)	(.1%)	-	-
Households	7 463	6.7%	4 946	4.5%	4 240	3.8%	94 021	85.0%	110 670	46.3%	(4 415)	(4.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**24 414**	**10.2%**	**14 469**	**6.1%**	**9 793**	**4.1%**	**190 335**	**79.6%**	**239 010**	**100.0%**	**(4 517)**	**(1.9%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	49 243	100.0%	-	-	-	-	-	-	49 243	103.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 423)	230.9%	1 941	(130.9%)	-	-	-	-	(1 482)	(3.1%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**45 821**	**95.9%**	**1 941**	**4.1%**	**-**	**-**	**-**	**-**	**47 761**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	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	**814 694**	**848 074**	**171 796**	**21.1%**	**192 100**	**23.6%**	**123 975**	**14.6%**	**196 708**	**23.2%**	**684 579**	**80.7%**	**128 200**	**86.5%**	**53.4%**
Exchange Revenue															
Service charges - Electricity	266 125	273 139	38 642	14.5%	82 786	31.1%	28 422	10.4%	82 977	30.4%	232 827	85.2%	42 093	90.6%	97.1%
Service charges - Water	70 329	70 329	7 399	10.5%	14 661	20.8%	7 067	10.0%	18 050	25.7%	47 176	67.1%	12 581	82.1%	43.5%
Service charges - Waste Water Management	52 201	58 153	13 110	25.1%	13 004	24.9%	8 906	15.3%	6 545	11.3%	41 566	71.5%	6 112	81.8%	7.1%
Service charges - Waste Management	49 336	52 184	11 943	24.2%	12 310	25.0%	8 130	15.6%	3 931	7.5%	36 315	69.6%	4 442	83.2%	(11.5%)
Sale of Goods and Rendering of Services	9 820	9 820	48	.5%	41	.4%	212	2.2%	2 315	23.6%	2 617	26.7%	3 696	101.9%	(37.3%)
Agency services	479	494	141	29.4%	77	16.1%	98	19.9%	143	29.0%	459	93.0%	124	92.1%	15.8%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 925	52 171	16 140	43.7%	15 298	41.4%	10 800	20.7%	17 448	33.4%	59 686	114.4%	8 340	97.6%	109.2%
Interest earned from Current and Non Current Assets	527	527	113	21.4%	107	20.3%	21	4.1%	115	21.7%	356	67.4%	120	91.0%	(4.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 112	4 417	1 090	51.6%	1 277	60.5%	784	17.7%	(1 764)	(39.9%)	1 386	31.4%	941	118.7%	(287.5%)
Licences or permits	60	60	-	-	-	-	-	-	-	-	-	-	8	45.9%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 379	21 379	42	.2%	2 122	9.9%	102	.5%	(541)	(2.5%)	1 725	8.1%	2 108	11.2%	(125.6%)
Non-Exchange Revenue															
Property rates	189 924	189 924	46 531	24.5%	44 432	23.4%	30 210	15.9%	44 503	23.4%	165 675	87.2%	38 826	90.3%	14.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	961	961	43	4.5%	0	-	-	-	276	28.8%	319	33.2%	183	108.2%	50.8%
Licences or permits	1 541	1 541	348	22.6%	281	18.2%	218	14.1%	434	28.2%	1 280	83.1%	524	109.1%	(17.1%)
Transfer and subsidies - Operational	76 741	76 741	32 131	41.9%	1 582	2.1%	26 257	34.2%	20 101	26.2%	80 071	104.3%	2 151	98.1%	834.6%
Interest Receivables	21 393	21 393	-	-	-	-	-	-	-	-	-	-	5 772	101.9%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	488	488	4 076	834.7%	4 122	844.0%	2 748	562.6%	2 157	441.6%	13 102	2 682.9%	179	112.5%	1 101.8%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	14 351	14 351	-	-	-	-	-	-	18	.1%	18	.1%	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**808 337**	**846 135**	**152 353**	**18.8%**	**221 868**	**27.4%**	**120 081**	**14.2%**	**266 605**	**31.5%**	**760 907**	**89.9%**	**238 902**	**98.4%**	**11.6%**
Employee related costs	264 049	267 275	63 075	23.9%	54 109	20.5%	84 900	31.8%	62 027	23.2%	264 112	98.8%	59 732	92.5%	3.8%
Remuneration of councillors	6 848	6 848	1 709	25.0%	1 139	16.6%	2 279	33.3%	2 028	29.6%	7 155	104.5%	1 690	98.9%	20.0%
Bulk purchases - electricity	191 095	191 095	27 192	14.2%	64 601	33.8%	-	-	77 652	40.6%	169 445	88.7%	66 175	103.6%	17.3%
Inventory consumed	19 385	28 975	5 901	30.4%	4 606	23.8%	2 891	10.0%	8 085	27.9%	21 483	74.1%	6 011	93.8%	34.5%
Debt impairment	48 572	17 072	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	54 423	50 427	13 205	24.3%	13 205	24.3%	8 803	17.5%	13 205	26.2%	48 418	96.0%	11 593	97.5%	13.9%
Interest,Dividends and Rent on Land	27 859	33 905	2 669	9.6%	18 325	65.8%	(1 854)	(5.5%)	18 294	54.0%	37 434	110.4%	14 137	127.8%	29.4%
Contracted services	85 154	137 428	26 046	30.6%	32 095	37.7%	10 237	7.4%	40 428	29.4%	108 805	79.2%	39 014	109.3%	3.6%
Transfers and subsidies	24	24	-	-	-	-	-	-	-	-	-	-	-	33.7%	-
Irrecoverable debts written off	21 723	10 038	10	-	1 099	5.1%	215	2.1%	11 741	117.0%	13 066	130.2%	7 282	105.7%	61.2%
Operational Cost and Other Cost	88 532	102 376	12 547	14.2%	32 689	36.9%	12 609	12.3%	33 143	32.4%	90 987	88.9%	33 267	113.1%	(.4%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	671	671	-	-	-	-	-	-	1	.1%	1	.1%	-	-	(100.0%)
Surplus/(Deficit)	**6 357**	**1 939**	**19 443**		**(29 769)**		**3 894**		**(69 897)**		**(76 328)**		**(110 702)**		
Transfers and subsidies - capital (monetary allocations)	23 991	23 991	16 708	69.6%	4 029	16.8%	2 549	10.6%	1 138	4.7%	24 423	101.8%	12 747	65.1%	(91.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**(68 759)**		**(51 905)**		**(97 955)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**(68 759)**		**(51 905)**		**(97 955)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**(68 759)**		**(51 905)**		**(97 955)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 348**	**25 930**	**36 150**		**(25 739)**		**6 443**		**(68 759)**		**(51 905)**		**(97 955)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	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	**76 482**	**107 341**	**17 790**	**23.3%**	**13 352**	**17.5%**	**7 810**	**7.3%**	**44 928**	**41.9%**	**83 880**	**78.1%**	**24 336**	**64.6%**	**84.6%**
National Government	23 991	23 991	14 622	60.9%	3 504	14.6%	2 216	9.2%	1 198	5.0%	21 539	89.8%	14 181	73.3%	(91.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 991**	**23 991**	**14 622**	**60.9%**	**3 504**	**14.6%**	**2 216**	**9.2%**	**1 198**	**5.0%**	**21 539**	**89.8%**	**14 181**	**72.4%**	**(91.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 491	83 350	3 168	6.0%	9 848	18.8%	5 594	6.7%	43 731	52.5%	62 341	74.8%	10 156	57.2%	330.6%
Capital Expenditure Functional	**76 482**	**107 341**	**17 790**	**23.3%**	**13 352**	**17.5%**	**7 810**	**7.3%**	**44 928**	**41.9%**	**83 880**	**78.1%**	**24 336**	**64.6%**	**84.6%**
Municipal governance and administration	**30 524**	**32 023**	**3 241**	**10.6%**	**6 971**	**22.8%**	**82**	**.3%**	**24 469**	**76.4%**	**34 763**	**108.6%**	**3 551**	**87.8%**	**589.2%**
Executive and Council	5 576	8 076	44	.8%	3 465	62.1%	82	1.0%	4 321	53.5%	7 911	98.0%	-	-	(100.0%)
Finance and administration	24 948	23 947	3 197	12.8%	3 506	14.1%	-	-	20 148	84.1%	26 851	112.1%	3 551	87.8%	467.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**8 458**	**8 458**	**5 387**	**63.7%**	**933**	**11.0%**	**-**	**-**	**127**	**1.5%**	**6 448**	**76.2%**	**2 853**	**42.8%**	**(95.6%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 458	8 458	5 387	63.7%	933	11.0%	-	-	127	1.5%	6 448	76.2%	2 853	44.4%	(95.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**37 500**	**66 860**	**9 161**	**24.4%**	**5 448**	**14.5%**	**7 728**	**11.6%**	**20 333**	**30.4%**	**42 670**	**63.8%**	**17 933**	**64.4%**	**13.4%**
Energy sources	14 853	13 853	(158)	(1.1%)	1 710	11.5%	1 764	12.7%	1 173	8.5%	4 489	32.4%	3 122	49.3%	(62.4%)
Water Management	17 474	33 822	4 323	24.7%	3 364	19.2%	5 964	17.6%	13 775	40.7%	27 426	81.1%	8 710	69.0%	58.2%
Waste Water Management	5 173	19 185	4 997	96.6%	374	7.2%	-	-	5 384	28.1%	10 755	56.1%	6 101	68.2%	(11.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	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	**874 732**	**908 126**	**210 524**	**24.1%**	**159 767**	**18.3%**	**128 901**	**14.2%**	**183 497**	**20.2%**	**682 689**	**75.2%**	**226 878**	**120.5%**	**(19.1%)**
Property rates	177 977	177 977	20 804	11.7%	32 709	18.4%	23 795	13.4%	35 937	20.2%	113 245	63.6%	22 123	49.4%	62.4%
Service charges	471 123	486 937	25 003	5.3%	110 460	23.4%	46 207	9.5%	128 660	26.4%	310 331	63.7%	41 915	58.6%	207.0%
Other revenue	70 593	72 927	114 164	161.7%	12 077	17.1%	34 691	47.6%	(13 725)	(18.8%)	147 207	201.9%	161 381	1 753.7%	(108.5%)
Transfers and Subsidies - Operational	76 717	76 717	31 902	41.6%	587	.8%	23 647	30.8%	18 767	24.5%	74 903	97.6%	10	-	189 368.5%
Transfers and Subsidies - Capital	23 991	23 991	18 492	77.1%	3 118	13.0%	-	-	12 590	52.5%	34 200	142.6%	-	-	(100.0%)
Interest	54 331	69 577	158	.3%	815	1.5%	562	.8%	1 268	1.8%	2 803	4.0%	1 449	11.2%	(12.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(735 219)**	**(819 998)**	**(163 944)**	**22.3%**	**(185 003)**	**25.2%**	**(134 906)**	**16.5%**	**(135 088)**	**16.5%**	**(618 942)**	**75.5%**	**(45 496)**	**14.4%**	**196.9%**
Suppliers and employees	(707 335)	(792 114)	(163 944)	23.2%	(185 003)	26.2%	(132 966)	16.8%	(134 187)	16.9%	(616 100)	77.8%	(45 496)	14.5%	194.9%

Finance charges	(27 859)	(27 859)	-	-	-	-	(1 941)	7.0%	(901)	3.2%	(2 842)	10.2%	-	-	(100.0%)
Transfers and Subsidies	(24)	(24)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**139 513**	**88 128**	**46 579**	**33.4%**	**(25 237)**	**(18.1%)**	**(6 005)**	**(6.8%)**	**48 409**	**54.9%**	**63 746**	**72.3%**	**181 383**	**816.7%**	**(73.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**443**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	443	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(66 287)**	**(97 147)**	**(17 099)**	**25.8%**	**(17 890)**	**27.0%**	**(10 264)**	**10.6%**	**(10 535)**	**10.8%**	**(55 789)**	**57.4%**	**(22 325)**	**72.5%**	**(52.8%)**
Capital assets	(66 287)	(97 147)	(17 099)	25.8%	(17 890)	27.0%	(10 264)	10.6%	(10 535)	10.8%	(55 789)	57.4%	(22 325)	72.5%	(52.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(66 287)**	**(97 147)**	**(17 099)**	**25.8%**	**(17 890)**	**27.0%**	**(10 264)**	**10.6%**	**(10 535)**	**10.8%**	**(55 789)**	**57.4%**	**(21 882)**	**71.4%**	**(51.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**292**	**-**	**316**	**-**	**292**	**-**	**414**	**-**	**1 314**	**-**	**25**	**-**	**1 529.1%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	292	-	316	-	292	-	414	-	1 314	-	25	-	1 529.1%
Payments	**(1 924)**	**(1 924)**	**-**	**-**	**-**	**-**	**(3 769)**	**195.8%**	**901**	**(46.8%)**	**(2 867)**	**149.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(1 924)	(1 924)	-	-	-	-	(3 769)	195.8%	901	(46.8%)	(2 867)	149.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 924)**	**(1 924)**	**292**	**(15.2%)**	**316**	**(16.4%)**	**(3 476)**	**180.6%**	**1 315**	**(68.3%)**	**(1 553)**	**80.7%**	**25**	**-**	**5 080.4%**
Net Increase/(Decrease) in cash held	**71 301**	**(10 943)**	**29 772**	**41.8%**	**(42 811)**	**(60.0%)**	**(19 746)**	**180.4%**	**39 189**	**(358.1%)**	**6 404**	**(58.5%)**	**159 526**	**7 388.4%**	**(75.4%)**
Cash/cash equivalents at the year begin:	13 191	13 191	-	-	29 772	225.7%	(13 038)	(98.8%)	(35 040)	(265.6%)	-	-	604 533	100.0%	(105.8%)
Cash/cash equivalents at the year end:	**84 492**	**2 248**	**29 772**	**35.2%**	**(13 038)**	**(15.4%)**	**(32 785)**	**(1 458.7%)**	**4 149**	**184.6%**	**4 149**	**184.6%**	**764 059**	**3 124.0%**	**(99.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 566	8.6%	1 378	1.8%	1 186	1.6%	67 242	88.0%	76 371	9.7%	1 336	1.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 052	9.0%	5 608	3.6%	2 390	1.5%	134 841	85.9%	156 890	19.9%	10 180	6.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	23 166	14.9%	6 850	4.4%	4 605	3.0%	121 255	77.8%	155 875	19.8%	(2 887)	(1.9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	4 873	7.5%	1 975	3.0%	1 668	2.6%	56 600	86.9%	65 116	8.3%	425	.7%	-	-
Receivables from Exchange Transactions - Waste Management	4 164	4.9%	1 754	2.1%	1 415	1.7%	77 147	91.3%	84 480	10.7%	(385)	(.5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 278	2.7%	5 677	2.4%	5 598	2.4%	217 953	92.5%	235 505	29.9%	(2 464)	(1.0%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 751	56.0%	53	.4%	43	.3%	5 987	43.3%	13 834	1.8%	6 197	44.8%	-	-
Total By Income Source	**66 850**	**8.5%**	**23 293**	**3.0%**	**16 904**	**2.1%**	**681 024**	**86.4%**	**788 071**	**100.0%**	**12 403**	**1.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 001	89.7%	39	1.2%	10	.3%	294	8.8%	3 344	.4%	1 803	53.9%	-	-
Commercial	35 823	12.2%	9 650	3.3%	6 096	2.1%	242 106	82.4%	293 675	37.3%	18 479	6.3%	-	-
Households	28 026	5.7%	13 605	2.8%	10 797	2.2%	438 624	89.3%	491 052	62.3%	(7 879)	(1.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**66 850**	**8.5%**	**23 293**	**3.0%**	**16 904**	**2.1%**	**681 024**	**86.4%**	**788 071**	**100.0%**	**12 403**	**1.6%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	84 181	20.0%	23 541	5.6%	0	-	312 296	74.4%	420 018	49.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	59 868	14.1%	84	-	0	-	366 014	85.9%	425 966	50.3%
Auditor-General	76	100.0%	-	-	-	-	-	-	76	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**144 125**	**17.0%**	**23 625**	**2.8%**	**0**	**-**	**678 310**	**80.2%**	**846 061**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**127 355**	**131 801**	**49 558**	**38.9%**	**40 962**	**32.2%**	**31 791**	**24.1%**	**4 189**	**3.2%**	**126 501**	**96.0%**	**4 913**	**96.9%**	**(14.7%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 012	4 012	143	3.6%	970	24.2%	716	17.9%	905	22.5%	2 733	68.1%	643	100.0%	40.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	830	176	63	7.5%	83	10.0%	86	48.7%	58	33.2%	289	164.7%	116	58.2%	(49.6%)
Interest earned from Current and Non Current Assets	1 922	1 984	348	18.1%	347	18.1%	335	16.9%	423	21.3%	1 452	73.2%	397	91.4%	6.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	580	40	13.2%	123	40.2%	146	25.2%	149	25.7%	459	79.2%	102	101.3%	46.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	276	358	12	4.3%	78	28.3%	70	19.4%	186	52.1%	346	96.7%	34	73.4%	455.7%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	120 009	123 559	48 953	40.8%	39 361	32.8%	30 439	24.6%	2 467	2.0%	121 221	98.1%	3 622	98.9%	(31.9%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	1 132	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**126 675**	**125 898**	**23 442**	**18.5%**	**38 345**	**30.3%**	**30 412**	**24.2%**	**30 426**	**24.2%**	**122 625**	**97.4%**	**30 903**	**96.1%**	**(1.5%)**
Employee related costs	96 066	94 174	15 194	15.8%	25 955	27.0%	21 512	22.8%	21 431	22.8%	84 092	89.3%	21 237	98.2%	.9%
Remuneration of councillors	6 510	6 505	1 033	15.9%	1 549	23.8%	1 726	26.5%	1 608	24.7%	5 917	91.0%	1 549	100.0%	3.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	115	437	2	1.5%	0	.2%	2	.5%	16	3.7%	20	4.6%	102	29.8%	(84.3%)
Debt impairment	100	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 198	6 404	-	-	2 609	50.2%	980	15.3%	1 476	23.0%	5 065	79.1%	-	51.3%	(100.0%)
Interest,Dividends and Rent on Land	440	440	1	.2%	5	1.1%	68	15.5%	34	7.7%	108	24.5%	3	5.7%	1 133.0%
Contracted services	7 964	7 742	1 439	18.1%	2 382	29.9%	2 153	27.8%	2 822	36.4%	8 796	113.6%	3 059	113.6%	(7.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	100	501	-	-	439	439.2%	-	-	-	-	439	87.6%	-	-	-
Operational Cost and Other Cost	10 183	9 345	5 773	56.7%	5 406	53.1%	3 970	42.5%	3 039	32.5%	18 188	194.6%	5 154	107.9%	(41.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	(200)	(20.3%)	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**680**	**5 903**	**26 116**		**2 617**		**1 380**		**(26 237)**		**3 876**		**(25 990)**		
				-		-		-		-		-		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	**680**	**516**	**228**	**33.5%**	**(11)**	**(1.6%)**	**(34)**	**(6.7%)**	**136**	**26.3%**	**318**	**61.7%**	**394**	**(1 227.3%)**	**(65.6%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	680	516	228	33.5%	(11)	(1.6%)	(34)	(6.7%)	136	26.3%	318	61.7%	394	(1 216.6%)	(65.6%)
Capital Expenditure Functional	**680**	**516**	**228**	**33.5%**	**(11)**	**(1.6%)**	**(34)**	**(6.7%)**	**136**	**26.3%**	**318**	**61.7%**	**394**	**(1 228.1%)**	**(65.6%)**
Municipal governance and administration	**400**	**388**	**140**	**35.0%**	**(11)**	**(2.7%)**	**(34)**	**(8.9%)**	**103**	**26.5%**	**198**	**51.0%**	**-**	**(2 268.9%)**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	(6)	(16 241.7%)	(100.0%)
Finance and administration	400	388	140	35.0%	(11)	(2.7%)	(34)	(8.9%)	103	26.5%	198	51.0%	6	(1 814.4%)	1 595.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**280**	**29**	**-**	**-**	**-**	**-**	**-**	**-**	**47**	**162.0%**	**47**	**162.0%**	**-**	**(9 009.4%)**	**(100.0%)**
Community and Social Services	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	(434.8%)	-
Health	-	29	-	-	-	-	-	-	47	162.0%	47	162.0%	-	-	(100.0%)
Economic and Environmental Services	**-**	**99**	**88**	**-**	**(0)**	**-**	**-**	**-**	**(15)**	**(14.8%)**	**73**	**74.0%**	**394**	**(206.6%)**	**(103.7%)**
Planning and Development	-	99	88	-	(0)	-	-	-	(15)	(14.8%)	73	74.0%	394	(206.6%)	(103.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**125 676**	**128 236**	**112 234**	**89.3%**	**33 013**	**26.3%**	**35 900**	**28.0%**	**2 845**	**2.2%**	**183 992**	**143.5%**	**1 502**	**(57.1%)**	**89.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 470	3 747	295	8.5%	1 575	45.4%	1 103	29.4%	1 240	33.1%	4 213	112.4%	778	79.8%	59.5%
Transfers and Subsidies - Operational	120 285	122 505	111 614	92.8%	31 106	25.9%	34 492	28.2%	1 244	1.0%	178 456	145.7%	352	(56.1%)	253.8%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 922	1 984	326	16.9%	332	17.3%	306	15.4%	360	18.2%	1 324	66.7%	372	(427.8%)	(3.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(120 996)**	**(119 886)**	**(0)**	**-**	**1**	**-**	**(0)**	**-**	**(1)**	**-**	**(0)**	**-**	**(3)**	**(8.9%)**	**(75.4%)**
Suppliers and employees	(120 956)	(119 846)	(0)	-	1	-	(0)	-	(1)	-	(0)	-	(3)	(8.9%)	(75.4%)

Finance charges	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 680**	**8 350**	**112 234**	**2 397.9%**	**33 014**	**705.4%**	**35 900**	**429.9%**	**2 844**	**34.1%**	**183 992**	**2 203.5%**	**1 499**	**2 197.8%**	**89.7%**
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	**(460)**	**(502)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(460)	(502)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(460)**	**(502)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**4 220**	**7 848**	**112 234**	**2 659.3%**	**33 014**	**782.2%**	**35 900**	**457.4%**	**2 844**	**36.2%**	**183 992**	**2 344.5%**	**1 499**	**1 531.7%**	**89.7%**
Cash/cash equivalents at the year begin:	658	1 289	-	-	112 234	17 067.5%	145 248	11 264.2%	181 148	14 048.3%	-	-	(61 868)	10.7%	(392.8%)
Cash/cash equivalents at the year end:	**4 878**	**9 137**	**112 234**	**2 300.8%**	**145 248**	**2 977.6%**	**181 148**	**1 982.5%**	**183 992**	**2 013.6%**	**183 992**	**2 013.6%**	**(60 369)**	**(3 600.7%)**	**(404.8%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(2)	(1.4%)	-	-	(2)	(1.4%)	110	102.8%	107	4.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(746)	(34.5%)	-	-	84	3.9%	2 825	130.6%	2 163	95.3%	-	-	-	-
Total By Income Source	**(748)**	**(32.9%)**	**-**	**-**	**83**	**3.6%**	**2 935**	**129.3%**	**2 270**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(726)	(71.6%)	-	-	16	1.6%	1 723	170.0%	1 014	44.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22)	(1.7%)	-	-	66	5.3%	1 212	96.4%	1 256	55.3%	-	-	-	-
Total By Customer Group	**(748)**	**(32.9%)**	**-**	**-**	**83**	**3.6%**	**2 935**	**129.3%**	**2 270**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	(8)	100.0%	-	-	-	-	-	-	(8)	(.3%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	662	37.0%	273	15.3%	127	7.1%	728	40.7%	1 790	61.5%
Auditor-General	-	-	-	-	-	-	1 128	100.0%	1 128	38.8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**653**	**22.4%**	**273**	**9.4%**	**127**	**4.4%**	**1 856**	**63.8%**	**2 909**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**126 487**	**128 947**	**30 136**	**23.8%**	**11 885**	**9.4%**	**25 706**	**19.9%**	**19 474**	**15.1%**	**87 201**	**67.6%**	**17 202**	**80.8%**	**13.2%**
Exchange Revenue															
Service charges - Electricity	28 982	29 181	3 037	10.5%	2 484	8.6%	5 020	17.2%	7 128	24.4%	17 670	60.6%	5 852	76.0%	21.8%
Service charges - Water	8 318	7 430	1 734	20.8%	948	11.4%	1 550	20.9%	1 447	19.5%	5 679	76.4%	1 370	78.5%	5.6%
Service charges - Waste Water Management	4 893	4 535	1 193	24.4%	685	14.0%	1 076	23.7%	1 092	24.1%	4 045	89.2%	1 082	93.7%	.8%
Service charges - Waste Management	5 686	4 460	1 289	22.7%	539	9.5%	1 014	22.7%	1 019	22.9%	3 861	86.6%	995	74.4%	2.5%
Sale of Goods and Rendering of Services	121	145	50	41.0%	29	23.8%	32	21.8%	38	26.3%	148	102.3%	73	1 307.1%	(47.5%)
Agency services	455	941	205	45.1%	212	46.5%	13	1.4%	53	5.7%	483	51.3%	297	162.6%	(82.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 968	8 536	2 064	29.6%	1 429	20.5%	2 172	25.4%	2 564	30.0%	8 228	96.4%	2 068	108.5%	24.0%
Interest earned from Current and Non Current Assets	-	120	7	-	39	-	218	181.8%	64	53.0%	328	273.0%	264	31.1%	(76.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	467	552	129	27.7%	97	20.8%	149	27.0%	148	26.8%	524	94.9%	194	124.5%	(23.5%)
Rental from Fixed Assets	2 586	1 490	354	13.7%	281	10.9%	607	40.7%	349	23.4%	1 591	106.8%	325	126.1%	7.4%
Licences or permits	1 034	1 034	11	1.1%	3	.3%	9	.9%	15	1.5%	38	3.7%	5	61.8%	200.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	888	447	125	14.0%	53	6.0%	80	17.8%	82	18.2%	338	75.7%	91	23.7%	(10.8%)
Non-Exchange Revenue															
Property rates	23 553	29 675	18 642	79.1%	4 613	19.6%	4 570	15.4%	4 616	15.6%	32 442	109.3%	2 916	92.8%	58.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	11	-	-	-	-	-	-	-	-	-	-	-	77.6%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 841	32 841	629	1.9%	11	-	8 414	25.6%	48	.1%	9 102	27.7%	1 292	88.1%	(96.3%)
Interest Receivables	-	1 980	374	-	394	-	684	34.5%	709	35.8%	2 160	109.1%	284	146.8%	149.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 552	5 440	296	3.1%	67	.7%	97	1.8%	102	1.9%	563	10.4%	95	3.7%	7.7%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	131	131	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**136 326**	**137 928**	**24 462**	**17.9%**	**18 522**	**13.6%**	**21 704**	**15.7%**	**26 877**	**19.5%**	**91 565**	**66.4%**	**28 256**	**64.8%**	**(4.9%)**
Employee related costs	48 806	48 770	11 446	23.5%	7 888	16.2%	11 110	22.8%	11 535	23.7%	41 980	86.1%	10 530	98.7%	9.6%
Remuneration of councillors	4 811	5 777	1 413	29.4%	842	17.5%	1 389	24.0%	1 365	23.6%	5 009	86.7%	1 276	115.6%	7.0%
Bulk purchases - electricity	26 021	24 021	4 634	17.8%	3 542	13.6%	3 212	13.4%	6 614	27.5%	18 002	74.9%	6 153	43.1%	7.5%
Inventory consumed	1 554	1 515	67	4.3%	311	20.0%	504	33.2%	952	62.8%	1 834	121.1%	279	76.5%	240.8%
Debt impairment	3 248	3 248	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	12 616	15 531	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	10 372	8 298	915	8.8%	792	7.6%	668	8.0%	2 180	26.3%	4 555	54.9%	844	10.6%	158.3%
Contracted services	10 174	12 570	1 574	15.5%	3 334	32.8%	2 864	22.8%	1 315	10.5%	9 088	72.3%	1 586	44.6%	(17.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 056	1 977	406	19.8%	193	9.4%	61	3.1%	170	8.6%	831	42.0%	164	53.4%	3.6%
Operational Cost and Other Cost	16 368	15 923	4 006	24.5%	1 619	9.9%	1 897	11.9%	2 745	17.2%	10 266	64.5%	7 424	102.8%	(63.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	298	298	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 839)**	**(8 981)**	**5 674**		**(6 637)**		**4 002**		**(7 403)**		**(4 364)**		**(11 054)**		
Transfers and subsidies - capital (monetary allocations)	16 904	16 904	1 044	6.2%	6 363	37.6%	918	5.4%	435	2.6%	8 761	51.8%	3 328	100.7%	(86.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**(6 967)**		**4 397**		**(7 726)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**(6 967)**		**4 397**		**(7 726)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**(6 967)**		**4 397**		**(7 726)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 065**	**7 923**	**6 718**		**(274)**		**4 920**		**(6 967)**		**4 397**		**(7 726)**		
				-		-		-		-		-		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	**21 727**	**21 727**	**1 708**	**7.9%**	**5 718**	**26.3%**	**3 714**	**17.1%**	**2 189**	**10.1%**	**13 329**	**61.3%**	**4 496**	**111.7%**	**(51.3%)**
National Government	16 957	16 957	1 702	10.0%	5 533	32.6%	2 015	11.9%	873	5.2%	10 124	59.7%	4 301	117.8%	(79.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 957**	**16 957**	**1 702**	**10.0%**	**5 533**	**32.6%**	**2 015**	**11.9%**	**873**	**5.2%**	**10 124**	**59.7%**	**4 301**	**117.8%**	**(79.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 770	4 770	6	.1%	184	3.9%	1 699	35.6%	1 316	27.6%	3 205	67.2%	195	24.4%	574.0%
Capital Expenditure Functional	**21 727**	**21 727**	**1 708**	**7.9%**	**5 718**	**26.3%**	**3 714**	**17.1%**	**2 189**	**10.1%**	**13 329**	**61.3%**	**4 496**	**111.7%**	**(51.3%)**
Municipal governance and administration	**150**	**150**	**-**	**-**	**-**	**-**	**83**	**55.6%**	**-**	**-**	**83**	**55.6%**	**8**	**2.4%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	150	-	-	-	-	83	55.6%	-	-	83	55.6%	8	2.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**9 000**	**704**	**7.8%**	**1 385**	**15.4%**	**1 330**	**14.8%**	**873**	**9.7%**	**4 292**	**47.7%**	**187**	**38.1%**	**366.8%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	187	38.1%	(100.0%)
Sport And Recreation	9 000	9 000	704	7.8%	1 385	15.4%	1 330	14.8%	873	9.7%	4 292	47.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 190**	**1 190**	**6**	**.5%**	**184**	**15.5%**	**1 349**	**113.4%**	**-**	**-**	**1 539**	**129.4%**	**-**	**-**	**-**
Planning and Development	540	540	6	1.1%	184	34.1%	1 349	249.8%	-	-	1 539	285.1%	-	-	-
Road Transport	650	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 387**	**11 387**	**998**	**8.8%**	**4 148**	**36.4%**	**952**	**8.4%**	**1 316**	**11.6%**	**7 414**	**65.1%**	**4 301**	**117.8%**	**(69.4%)**
Energy sources	1 000	1 000	-	-	-	-	25	2.5%	26	2.6%	51	5.1%	-	-	(100.0%)
Water Management	9 587	9 587	998	10.4%	4 148	43.3%	927	9.7%	1 290	13.5%	7 363	76.8%	2 303	138.9%	(44.0%)
Waste Water Management	800	800	-	-	-	-	-	-	-	-	-	-	1 998	104.2%	(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	**143 395**	**165 030**	**97 543**	**68.0%**	**46 856**	**32.7%**	**65 166**	**39.5%**	**28 632**	**17.3%**	**238 198**	**144.3%**	**75 354**	**215.8%**	**(62.0%)**
Property rates	18 522	23 740	4 630	25.0%	1 894	10.2%	3 142	13.2%	3 847	16.2%	13 513	56.9%	14 061	381.8%	(72.6%)
Service charges	58 530	36 484	49 102	83.9%	25 296	43.2%	39 948	109.5%	23 527	64.5%	137 873	377.9%	61 644	404.2%	(61.8%)
Other revenue	16 598	15 979	23 237	140.0%	9 678	58.3%	12 487	78.1%	2 172	13.6%	47 574	297.7%	(66 199)	(2 088.7%)	(103.3%)
Transfers and Subsidies - Operational	32 841	38 188	15 045	45.8%	2 135	6.5%	9 586	25.1%	(1 300)	(3.4%)	25 466	66.7%	29 848	710.8%	(104.4%)
Transfers and Subsidies - Capital	16 904	33 808	5 517	32.6%	7 836	46.4%	-	-	-	-	13 353	39.5%	36 000	899.2%	(100.0%)
Interest	-	16 830	12	-	17	-	4	-	386	2.3%	419	2.5%	0	-	95 989.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(132 834)**	**(93 499)**	**(32 255)**	**24.3%**	**(14 802)**	**11.1%**	**(26 906)**	**28.8%**	**(23 995)**	**25.7%**	**(97 958)**	**104.8%**	**(38 590)**	**111.8%**	**(37.8%)**
Suppliers and employees	(122 462)	(86 861)	(32 255)	26.3%	(14 802)	12.1%	(26 906)	31.0%	(23 995)	27.6%	(97 958)	112.8%	(38 590)	121.4%	(37.8%)

Finance charges	(10 372)	(6 638)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**10 561**	**71 531**	**65 288**	**618.2%**	**32 054**	**303.5%**	**38 260**	**53.5%**	**4 638**	**6.5%**	**140 240**	**196.1%**	**36 764**	**2 357.8%**	**(87.4%)**
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	**(24 986)**	**(24 986)**	**(1 855)**	**7.4%**	**(6 553)**	**26.2%**	**(3 116)**	**12.5%**	**(2 477)**	**9.9%**	**(14 001)**	**56.0%**	**(1 619)**	**88.9%**	**53.0%**
Capital assets	(24 986)	(24 986)	(1 855)	7.4%	(6 553)	26.2%	(3 116)	12.5%	(2 477)	9.9%	(14 001)	56.0%	(1 619)	88.9%	53.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(24 986)**	**(24 986)**	**(1 855)**	**7.4%**	**(6 553)**	**26.2%**	**(3 116)**	**12.5%**	**(2 477)**	**9.9%**	**(14 001)**	**56.0%**	**(1 619)**	**88.9%**	**53.0%**
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	**(14 425)**	**46 545**	**63 432**	**(439.8%)**	**25 502**	**(176.8%)**	**35 144**	**75.5%**	**2 160**	**4.6%**	**126 239**	**271.2%**	**35 145**	**(1 368.4%)**	**(93.9%)**
Cash/cash equivalents at the year begin:	306	306	-	-	63 432	20 744.2%	88 934	29 084.0%	124 078	40 577.1%	-	-	95 947	-	29.3%
Cash/cash equivalents at the year end:	**(14 119)**	**46 851**	**63 432**	**(449.3%)**	**88 934**	**(629.9%)**	**124 078**	**264.8%**	**126 239**	**269.4%**	**126 239**	**269.4%**	**131 092**	**(1 416.9%)**	**(3.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 469	3.2%	601	1.3%	585	1.3%	43 701	94.3%	46 356	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 440	15.0%	207	2.2%	200	2.1%	7 726	80.7%	9 572	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 092	4.2%	926	1.3%	794	1.1%	67 955	93.4%	72 767	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 138	3.8%	442	1.5%	421	1.4%	27 854	93.3%	29 856	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 016	3.3%	415	1.4%	406	1.3%	28 797	94.0%	30 633	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	97	2.9%	49	1.5%	40	1.2%	3 133	94.4%	3 319	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	162	1.7%	79	.9%	84	.9%	8 928	96.5%	9 253	4.6%	-	-	-	-
Total By Income Source	**8 414**	**4.2%**	**2 718**	**1.3%**	**2 530**	**1.3%**	**188 094**	**93.2%**	**201 756**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	235	1.6%	93	.6%	96	.6%	14 420	97.1%	14 844	7.4%	-	-	-	-
Commercial	1 541	5.8%	307	1.2%	262	1.0%	24 429	92.1%	26 539	13.2%	-	-	-	-
Households	6 638	4.1%	2 318	1.4%	2 173	1.4%	149 244	93.1%	160 373	79.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**8 414**	**4.2%**	**2 718**	**1.3%**	**2 530**	**1.3%**	**188 094**	**93.2%**	**201 756**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 866	2.6%	2 377	2.2%	2 631	2.4%	100 330	92.7%	108 204	81.7%
Bulk Water	119	13.8%	-	-	62	7.2%	681	79.0%	861	.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 049	23.6%	412	3.2%	271	2.1%	9 215	71.2%	12 947	9.8%
Auditor-General	565	5.6%	-	-	-	-	9 606	94.4%	10 171	7.7%
Other	27	44.6%	27	45.5%	-	-	6	10.0%	59	-
Medical Aid deductions	158	100.0%	-	-	-	-	-	-	158	.1%
Total	**6 784**	**5.1%**	**2 816**	**2.1%**	**2 963**	**2.2%**	**119 837**	**90.5%**	**132 400**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	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	**527 919**	**589 809**	**108 657**	**20.6%**	**130 476**	**24.7%**	**138 231**	**23.4%**	**109 825**	**18.6%**	**487 189**	**82.6%**	**104 451**	**86.8%**	**5.1%**
Exchange Revenue															
Service charges - Electricity	159 927	179 779	33 776	21.1%	42 496	26.6%	47 490	26.4%	47 793	26.6%	171 556	95.4%	39 538	108.8%	20.9%
Service charges - Water	61 257	63 470	7 972	13.0%	14 215	23.2%	15 353	24.2%	12 259	19.3%	49 799	78.5%	13 343	69.8%	(8.1%)
Service charges - Waste Water Management	22 600	16 359	2 700	11.9%	4 324	19.1%	4 115	25.2%	4 033	24.7%	15 172	92.7%	3 989	63.4%	1.1%
Service charges - Waste Management	26 984	18 972	3 247	12.0%	5 081	18.8%	4 948	26.1%	4 897	25.8%	18 172	95.8%	4 824	60.8%	1.5%
Sale of Goods and Rendering of Services	4 389	4 186	118	2.7%	178	4.1%	3 369	80.5%	76	1.8%	3 740	89.3%	89	10.2%	(14.7%)
Agency services	98	98	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 281	55 780	9 926	42.6%	14 075	60.5%	15 428	27.7%	15 446	27.7%	54 875	98.4%	11 137	111.9%	38.7%
Interest earned from Current and Non Current Assets	16 933	23 576	5 707	33.7%	3 739	22.1%	7 095	30.1%	5 344	22.7%	21 885	92.8%	12 806	83.5%	(58.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 308	1 308	-	-	-	-	-	-	-	-	-	-	-	55.3%	-
Rental from Fixed Assets	3 549	2 513	114	3.2%	593	16.7%	233	9.3%	242	9.6%	1 182	47.0%	73	35.3%	230.0%
Licences or permits	4 024	3 726	589	14.6%	814	20.2%	690	18.5%	743	19.9%	2 836	76.1%	578	72.4%	28.6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	577	651	123	21.3%	168	29.1%	166	25.5%	171	26.2%	628	96.4%	155	98.3%	10.1%
Non-Exchange Revenue															
Property rates	59 953	61 276	9 355	15.6%	14 005	23.4%	15 159	24.7%	11 007	18.0%	49 526	80.8%	13 644	82.8%	(19.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	635	599	1	.2%	96	15.1%	23	3.8%	15	2.4%	135	22.5%	0	.7%	8 118.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	77 232	77 227	31 170	40.4%	25 319	32.8%	18 177	23.5%	1 759	2.3%	76 424	99.0%	138	100.1%	1 178.4%
Interest Receivables	4 585	17 574	3 413	74.4%	4 802	104.7%	5 390	30.7%	5 444	31.0%	19 050	108.4%	3 713	101.4%	46.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	2 125	446	-	571	-	595	28.0%	596	28.0%	2 208	103.9%	425	-	40.2%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	60 588	60 588	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**564 107**	**624 752**	**135 798**	**24.1%**	**112 837**	**20.0%**	**104 771**	**16.8%**	**89 088**	**14.3%**	**442 495**	**70.8%**	**109 754**	**67.2%**	**(18.8%)**
Employee related costs	119 328	118 575	26 395	22.1%	29 311	24.6%	29 569	24.9%	30 143	25.4%	115 418	97.3%	26 010	88.1%	15.9%
Remuneration of councillors	8 045	8 286	1 916	23.8%	1 895	23.6%	2 103	25.4%	1 965	23.7%	7 879	95.1%	1 772	96.4%	10.9%
Bulk purchases - electricity	152 145	165 000	47 393	31.2%	34 264	22.5%	33 592	20.4%	21 952	13.3%	137 201	83.2%	45 322	106.7%	(51.6%)
Inventory consumed	54 491	74 573	13 533	24.8%	15 865	29.1%	18 331	24.6%	11 983	16.1%	59 712	80.1%	14 374	80.9%	(16.6%)
Debt impairment	42 900	63 500	34 950	81.5%	1 292	3.0%	1 541	2.4%	1 325	2.1%	39 107	61.6%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	72 392	57 829	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	20 653	5 670	1 401	6.8%	1 571	7.6%	1 103	19.4%	1 092	19.3%	5 167	91.1%	1 477	23.5%	(26.0%)
Contracted services	45 075	82 788	6 906	15.3%	21 843	48.5%	14 476	17.5%	16 227	19.6%	59 452	71.8%	12 958	73.0%	25.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	37 828	43 531	3 304	8.7%	6 796	18.0%	4 057	9.3%	4 402	10.1%	18 559	42.6%	7 842	73.2%	(43.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	10 152	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 188)**	**(34 944)**	**(27 141)**		**17 639**		**33 461**		**20 736**		**44 695**		**(5 303)**		
Transfers and subsidies - capital (monetary allocations)	22 696	22 696	3 094	13.6%	7 821	34.5%	1 634	7.2%	10 183	44.9%	22 732	100.2%	4 760	21.7%	113.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**30 920**		**67 426**		**(543)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**30 920**		**67 426**		**(543)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**30 920**		**67 426**		**(543)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 492)**	**(12 248)**	**(24 048)**		**25 460**		**35 094**		**30 920**		**67 426**		**(543)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	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	**77 642**	**92 694**	**5 400**	**7.0%**	**8 493**	**10.9%**	**8 183**	**8.8%**	**16 665**	**18.0%**	**38 741**	**41.8%**	**10 534**	**30.2%**	**58.2%**
National Government	47 139	47 139	2 690	5.7%	8 471	18.0%	1 453	3.1%	8 822	18.7%	21 437	45.5%	10 212	28.5%	(13.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 139**	**47 139**	**2 690**	**5.7%**	**8 471**	**18.0%**	**1 453**	**3.1%**	**8 822**	**18.7%**	**21 437**	**45.5%**	**10 212**	**28.5%**	**(13.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 503	45 555	2 709	8.9%	22	.1%	6 729	14.8%	7 843	17.2%	17 304	38.0%	322	40.3%	2 339.0%
Capital Expenditure Functional	**77 642**	**92 694**	**5 400**	**7.0%**	**8 493**	**10.9%**	**8 183**	**8.8%**	**16 665**	**18.0%**	**38 741**	**41.8%**	**10 534**	**30.2%**	**58.2%**
Municipal governance and administration	**1 050**	**2 902**	**-**	**-**	**-**	**-**	**24**	**.8%**	**194**	**6.7%**	**219**	**7.5%**	**153**	**10.0%**	**26.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 050	2 902	-	-	-	-	24	.8%	194	6.7%	219	7.5%	153	10.0%	26.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 063**	**9 063**	**37**	**.4%**	**22**	**.2%**	**23**	**.3%**	**-**	**-**	**83**	**.9%**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 063	9 063	37	.4%	22	.2%	23	.3%	-	-	83	.9%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**67 529**	**80 729**	**5 362**	**7.9%**	**8 471**	**12.5%**	**8 135**	**10.1%**	**16 471**	**20.4%**	**38 439**	**47.6%**	**10 381**	**30.7%**	**58.7%**
Energy sources	4 517	4 517	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	9 695	19 200	-	-	-	-	6 682	34.8%	6 452	33.6%	13 134	68.4%	168	10.3%	3 733.4%
Waste Water Management	53 317	57 012	5 362	10.1%	8 471	15.9%	1 453	2.5%	10 019	17.6%	25 306	44.4%	10 212	31.2%	(1.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	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	**493 840**	**608 472**	**242 032**	**49.0%**	**252 095**	**51.0%**	**238 385**	**39.2%**	**188 339**	**31.0%**	**920 850**	**151.3%**	**163 806**	**156.8%**	**15.0%**
Property rates	47 117	69 615	6	-	8	-	13	-	8	-	35	-	62 301	418.5%	(100.0%)
Service charges	236 208	275 944	9 473	4.0%	16 075	6.8%	18 400	6.7%	27 691	10.0%	71 639	26.0%	570 184	917.4%	(95.1%)
Other revenue	70 374	82 533	9 630	13.7%	1 339	1.9%	6 483	7.9%	2 105	2.5%	19 557	23.7%	(566 065)	(3 344.6%)	(100.4%)
Transfers and Subsidies - Operational	77 232	77 227	216 399	280.2%	228 071	295.3%	203 731	263.8%	158 449	205.2%	806 649	1 044.5%	97 286	314.5%	62.9%
Transfers and Subsidies - Capital	22 696	22 696	6 426	28.3%	6 574	29.0%	9 696	42.7%	-	-	22 696	100.0%	-	244.9%	-
Interest	40 213	80 456	98	.2%	28	.1%	62	.1%	86	.1%	273	.3%	100	7.9%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(529 180)**	**(606 242)**	**(146 276)**	**27.6%**	**(177 156)**	**33.5%**	**(156 794)**	**25.9%**	**(141 451)**	**23.3%**	**(621 677)**	**102.5%**	**(55 244)**	**59.1%**	**156.0%**
Suppliers and employees	(508 527)	(600 572)	(146 276)	28.8%	(177 156)	34.8%	(156 794)	26.1%	(141 451)	23.6%	(621 677)	103.5%	(55 244)	61.8%	156.0%

Finance charges	(20 653)	(5 670)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(35 340)**	**2 230**	**95 756**	**(271.0%)**	**74 939**	**(212.1%)**	**81 591**	**3 658.1%**	**46 887**	**2 102.2%**	**299 173**	**13 413.4%**	**108 563**	**317.6%**	**(56.8%)**
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	**(89 289)**	**(106 598)**	**(6 287)**	**7.0%**	**(9 099)**	**10.2%**	**(6 471)**	**6.1%**	**(14 510)**	**13.6%**	**(36 367)**	**34.1%**	**(13 836)**	**37.9%**	**4.9%**
Capital assets	(89 289)	(106 598)	(6 287)	7.0%	(9 099)	10.2%	(6 471)	6.1%	(14 510)	13.6%	(36 367)	34.1%	(13 836)	37.9%	4.9%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(89 289)**	**(106 598)**	**(6 287)**	**7.0%**	**(9 099)**	**10.2%**	**(6 471)**	**6.1%**	**(14 510)**	**13.6%**	**(36 367)**	**34.1%**	**(13 836)**	**37.9%**	**4.9%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(124 628)**	**(104 367)**	**89 469**	**(71.8%)**	**65 840**	**(52.8%)**	**75 120**	**(72.0%)**	**32 377**	**(31.0%)**	**262 806**	**(251.8%)**	**94 727**	**417.3%**	**(65.8%)**
Cash/cash equivalents at the year begin:	253 877	323 917	-	-	89 469	35.2%	479 226	147.9%	554 346	171.1%	-	-	824 376	-	(32.8%)
Cash/cash equivalents at the year end:	**129 249**	**219 550**	**89 469**	**69.2%**	**155 309**	**120.2%**	**554 346**	**252.5%**	**586 723**	**267.2%**	**586 723**	**267.2%**	**919 103**	**362.0%**	**(36.2%)**

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	7 961	4.0%	7 409	3.7%	5 200	2.6%	179 324	89.7%	199 895	36.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 937	13.8%	2 754	4.3%	1 941	3.0%	50 900	78.9%	64 532	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 588	6.1%	4 453	3.6%	3 272	2.6%	109 617	87.7%	124 930	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 756	5.9%	1 730	3.7%	1 274	2.7%	41 309	87.8%	47 069	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 129	4.6%	2 875	3.2%	2 025	2.3%	80 356	89.9%	89 385	16.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	.7%	9	1.2%	3	.4%	763	97.8%	780	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 712)	(44.0%)	362	2.4%	192	1.3%	21 418	140.3%	15 261	2.8%	-	-	-	-
Total By Income Source	**24 665**	**4.6%**	**19 593**	**3.6%**	**13 908**	**2.6%**	**483 686**	**89.3%**	**541 853**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 023	11.5%	1 066	6.1%	674	3.8%	13 754	78.5%	17 517	3.2%	-	-	-	-
Commercial	5 232	6.7%	2 664	3.4%	1 784	2.3%	68 795	87.7%	78 476	14.5%	-	-	-	-
Households	17 410	3.9%	15 862	3.6%	11 450	2.6%	401 137	90.0%	445 859	82.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**24 665**	**4.6%**	**19 593**	**3.6%**	**13 908**	**2.6%**	**483 686**	**89.3%**	**541 853**	**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	14 165	5.9%	-	-	-	-	226 075	94.1%	240 241	45.8%
Bulk Water	-	-	-	-	-	-	225 737	100.0%	225 737	43.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 803	34.9%	288	.5%	8 379	14.8%	28 303	49.9%	56 773	10.8%
Auditor-General	-	-	-	-	-	-	901	100.0%	901	.2%
Other	11	55.7%	-	-	-	-	9	44.3%	20	-
Medical Aid deductions	683	100.0%	-	-	-	-	-	-	683	.1%
Total	**34 663**	**6.6%**	**288**	**.1%**	**8 379**	**1.6%**	**481 026**	**91.7%**	**524 356**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**85 045**	**96 968**	**30 858**	**36.3%**	**22 806**	**26.8%**	**20 967**	**21.6%**	**7 362**	**7.6%**	**81 992**	**84.6%**	**12 555**	**75.8%**	**(41.4%)**
Exchange Revenue															
Service charges - Electricity	10 554	10 554	1 495	14.2%	2 229	21.1%	2 821	26.7%	2 056	19.5%	8 601	81.5%	1 717	88.2%	19.7%
Service charges - Water	2 641	4 668	620	23.5%	675	25.6%	761	16.3%	467	10.0%	2 523	54.1%	318	115.0%	46.6%
Service charges - Waste Water Management	1 574	2 091	588	37.4%	584	37.1%	579	27.7%	417	19.9%	2 168	103.7%	361	125.5%	15.5%
Service charges - Waste Management	1 713	2 380	529	30.9%	535	31.2%	504	21.2%	390	16.4%	1 958	82.3%	336	105.8%	16.3%
Sale of Goods and Rendering of Services	40	48	6	15.4%	9	22.9%	29	59.7%	2	4.8%	46	96.0%	6	185.8%	(61.4%)
Agency services	1 062	1 062	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 599	12 970	3 246	49.2%	3 179	48.2%	3 587	27.7%	1 972	15.2%	11 983	92.4%	1 289	58.9%	53.0%
Interest earned from Current and Non Current Assets	450	450	9	1.9%	-	-	-	-	-	-	9	1.9%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	241	241	47	19.6%	66	27.3%	74	30.9%	40	16.6%	227	94.3%	33	73.6%	19.8%
Licences or permits	1	1	2	396.8%	3	532.3%	-	-	0	66.2%	5	995.2%	1	735.2%	(52.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 324	3 324	0	-	0	-	(1)	-	(0)	-	(1)	-	0	-	(6 085.7%)
Non-Exchange Revenue															
Property rates	13 077	15 348	9 952	76.1%	2 911	22.3%	3 028	19.7%	2 014	13.1%	17 906	116.7%	(1 157)	72.0%	(274.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	-	-	-	-	1	33.4%	-	-	1	33.4%	-	14.8%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 539	38 599	14 354	37.2%	12 604	32.7%	9 570	24.8%	-	-	36 528	94.6%	8 491	86.3%	(100.0%)
Interest Receivables	5 163	5 163	-	-	-	-	-	-	-	-	-	-	1 157	31.8%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	66	66	9	14.1%	11	17.0%	14	21.2%	4	6.5%	39	58.9%	4	198.7%	17.0%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**108 448**	**127 856**	**22 129**	**20.4%**	**18 449**	**17.0%**	**13 755**	**10.8%**	**8 141**	**6.4%**	**62 474**	**48.9%**	**7 798**	**52.0%**	**4.4%**
Employee related costs	35 054	43 489	8 753	25.0%	8 478	24.2%	8 198	18.9%	5 584	12.8%	31 012	71.3%	5 454	90.3%	2.4%
Remuneration of councillors	4 654	5 838	1 238	26.6%	1 266	27.2%	1 406	24.1%	875	15.0%	4 786	82.0%	844	105.6%	3.7%
Bulk purchases - electricity	15 573	15 573	9 338	60.0%	5 428	34.9%	364	2.3%	437	2.8%	15 568	100.0%	95	12.3%	361.1%
Inventory consumed	2 377	2 610	763	32.1%	674	28.3%	382	14.7%	284	10.9%	2 103	80.6%	281	52.6%	.9%
Debt impairment	11 966	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	19 452	19 452	-	-	-	-	-	-	-	-	-	-	15	52.9%	(100.0%)
Interest,Dividends and Rent on Land	897	21 897	80	8.9%	693	77.3%	2 183	10.0%	-	-	2 956	13.5%	-	187.2%	-
Contracted services	4 230	4 400	149	3.5%	453	10.7%	132	3.0%	33	.7%	767	17.4%	116	25.1%	(71.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	14 244	14 597	1 808	12.7%	1 458	10.2%	1 088	7.5%	928	6.4%	5 282	36.2%	992	57.5%	(6.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 403)**	**(30 888)**	**8 728**		**4 357**		**7 212**		**(780)**		**19 518**		**4 757**		
Transfers and subsidies - capital (monetary allocations)	8 179	4 379	-	-	2 715	33.2%	(657)	(15.0%)	-	-	2 058	47.0%	2 292	28.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**(780)**		**21 576**		**7 049**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**(780)**		**21 576**		**7 049**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**(780)**		**21 576**		**7 049**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(15 224)**	**(26 509)**	**8 728**		**7 072**		**6 555**		**(780)**		**21 576**		**7 049**		
				-		-		-		-		-		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	**9 687**	**5 672**	**222**	**2.3%**	**89**	**.9%**	**895**	**15.8%**	**29**	**.5%**	**1 235**	**21.8%**	**2 614**	**35.8%**	**(98.9%)**
National Government	8 570	5 652	127	1.5%	35	.4%	472	8.4%	13	.2%	647	11.5%	2 571	34.7%	(99.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**8 570**	**5 652**	**127**	**1.5%**	**35**	**.4%**	**472**	**8.4%**	**13**	**.2%**	**647**	**11.5%**	**2 571**	**34.7%**	**(99.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 117	20	95	8.5%	53	4.8%	423	2 113.0%	17	82.5%	588	2 937.5%	43	120.3%	(61.2%)
Capital Expenditure Functional	**9 687**	**5 672**	**222**	**2.3%**	**89**	**.9%**	**895**	**15.8%**	**29**	**.5%**	**1 235**	**21.8%**	**2 614**	**35.8%**	**(98.9%)**
Municipal governance and administration	**1 117**	**20**	**95**	**8.5%**	**39**	**3.5%**	**11**	**55.5%**	**17**	**82.5%**	**162**	**808.0%**	**43**	**37.9%**	**(61.2%)**
Executive and Council	33	-	87	260.8%	39	117.1%	11	-	-	-	137	-	-	-	-
Finance and administration	1 084	20	8	.7%	-	-	-	-	17	82.5%	25	122.7%	43	53.0%	(61.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**2 952**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 952	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 618**	**5 652**	**127**	**2.3%**	**50**	**.9%**	**884**	**15.6%**	**13**	**.2%**	**1 073**	**19.0%**	**2 571**	**35.8%**	**(99.5%)**
Energy sources	175	175	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	4 518	4 700	127	2.8%	50	1.1%	505	10.8%	13	.3%	695	14.8%	2 571	46.4%	(99.5%)
Waste Water Management	925	777	-	-	-	-	378	48.7%	-	-	378	48.7%	-	-	-
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	**71 540**	**74 484**	**17 695**	**24.7%**	**14 380**	**20.1%**	**14 666**	**19.7%**	**2 906**	**3.9%**	**49 647**	**66.7%**	**1 618**	**79.9%**	**79.6%**
Property rates	6 541	8 793	1 253	19.2%	1 408	21.5%	2 169	24.7%	537	6.1%	5 367	61.0%	1 687	40.7%	(68.2%)
Service charges	8 907	10 782	1 741	19.5%	2 443	27.4%	3 544	32.9%	2 286	21.2%	10 014	92.9%	2 118	69.7%	8.0%
Other revenue	4 669	4 678	263	5.6%	(72)	(1.5%)	102	2.2%	41	.9%	334	7.1%	(13 044)	13.4%	(100.3%)
Transfers and Subsidies - Operational	38 539	38 599	14 356	37.3%	10 512	27.3%	8 614	22.3%	2	-	33 485	86.8%	8 493	122.3%	(100.0%)
Transfers and Subsidies - Capital	8 179	4 379	-	-	-	-	-	-	-	-	-	-	2 292	89.7%	(100.0%)
Interest	4 705	7 253	83	1.8%	88	1.9%	237	3.3%	39	.5%	447	6.2%	72	3.1%	(45.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(74 930)**	**(84 970)**	**(27 516)**	**36.7%**	**(23 182)**	**30.9%**	**(21 406)**	**25.2%**	**(12 774)**	**15.0%**	**(84 879)**	**99.9%**	**(16 275)**	**120.3%**	**(21.5%)**
Suppliers and employees	(74 930)	(84 970)	(27 516)	36.7%	(23 182)	30.9%	(21 406)	25.2%	(12 774)	15.0%	(84 879)	99.9%	(16 275)	120.3%	(21.5%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(3 390)**	**(10 486)**	**(9 820)**	**289.7%**	**(8 802)**	**259.7%**	**(6 741)**	**64.3%**	**(9 869)**	**94.1%**	**(35 232)**	**336.0%**	**(14 657)**	**(86.9%)**	**(32.7%)**
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	**(9 687)**	**(5 672)**	**(255)**	**2.6%**	**(86)**	**.9%**	**(104)**	**1.8%**	**(15)**	**.3%**	**(459)**	**8.1%**	**(2 941)**	**39.9%**	**(99.5%)**
Capital assets	(9 687)	(5 672)	(255)	2.6%	(86)	.9%	(104)	1.8%	(15)	.3%	(459)	8.1%	(2 941)	39.9%	(99.5%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 687)**	**(5 672)**	**(255)**	**2.6%**	**(86)**	**.9%**	**(104)**	**1.8%**	**(15)**	**.3%**	**(459)**	**8.1%**	**(2 941)**	**39.9%**	**(99.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**5**	**-**	**-**	**-**	**5**	**-**	**2**	**-**	**12**	**-**	**9**	**-**	**(82.6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	-	-	5	-	2	-	12	-	9	-	(82.6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**5**	**-**	**-**	**-**	**5**	**-**	**2**	**-**	**12**	**-**	**9**	**-**	**(82.6%)**
Net Increase/(Decrease) in cash held	**(13 077)**	**(16 158)**	**(10 070)**	**77.0%**	**(8 888)**	**68.0%**	**(6 839)**	**42.3%**	**(9 882)**	**61.2%**	**(35 680)**	**220.8%**	**(17 590)**	**(214.2%)**	**(43.8%)**
Cash/cash equivalents at the year begin:	8 255	905	(5 777)	(70.0%)	(9 165)	(111.0%)	(18 053)	(1 994.8%)	(24 893)	(2 750.6%)	(5 777)	(638.3%)	(122)	100.0%	20 232.7%
Cash/cash equivalents at the year end:	**(4 821)**	**(15 253)**	**(9 165)**	**190.1%**	**(18 053)**	**374.4%**	**(24 893)**	**163.2%**	**(34 775)**	**228.0%**	**(34 775)**	**228.0%**	**(17 712)**	**(197.0%)**	**96.3%**

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**165 528**	**157 713**	**30 770**	**18.6%**	**31 753**	**19.2%**	**29 143**	**18.5%**	**20 392**	**12.9%**	**112 058**	**71.1%**	**27 794**	**87.9%**	**(26.6%)**
Exchange Revenue															
Service charges - Electricity	47 234	47 234	8 074	17.1%	8 465	17.9%	9 446	20.0%	10 504	22.2%	36 490	77.3%	9 550	85.0%	10.0%
Service charges - Water	12 784	12 784	2 093	16.4%	3 191	25.0%	3 438	26.9%	2 368	18.5%	11 090	86.7%	1 606	97.8%	47.4%
Service charges - Waste Water Management	7 109	7 109	1 246	17.5%	1 725	24.3%	1 661	23.4%	1 660	23.3%	6 291	88.5%	1 839	106.5%	(9.7%)
Service charges - Waste Management	7 209	7 209	1 222	17.0%	1 661	23.0%	1 716	23.8%	1 705	23.7%	6 305	87.5%	1 614	100.8%	5.6%
Sale of Goods and Rendering of Services	321	321	40	12.6%	73	22.7%	55	17.1%	48	14.9%	216	67.3%	41	90.2%	17.2%
Agency services	234	234	56	24.0%	(4)	(1.7%)	(31)	(13.3%)	7	3.0%	28	12.1%	175	54.4%	(96.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 853	1 853	476	25.7%	430	23.2%	450	24.3%	488	26.4%	1 844	99.5%	450	90.1%	8.4%
Interest earned from Current and Non Current Assets	2 209	1 209	234	10.6%	111	5.0%	138	11.4%	146	12.1%	630	52.1%	284	94.9%	(48.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	283	283	71	25.3%	116	41.0%	96	34.0%	90	32.0%	374	132.2%	74	112.6%	22.7%
Licences or permits	383	383	298	77.9%	1	.2%	0	.1%	2	.5%	302	78.8%	2	63.6%	(10.8%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 317	4 317	9	.2%	6	.1%	5	.1%	2	-	22	.5%	4	.4%	(50.6%)
Non-Exchange Revenue															
Property rates	36 740	27 378	(1)	-	(50)	(.1%)	(70)	(.3%)	1 822	6.7%	1 701	6.2%	3	97.2%	65 314.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33	33	-	-	1	1.8%	0	.4%	0	.5%	1	2.7%	0	12.9%	134.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	43 071	43 071	16 271	37.8%	14 933	34.7%	11 207	26.0%	536	1.2%	42 947	99.7%	8 982	82.2%	(94.0%)
Interest Receivables	1 242	3 788	680	54.8%	1 093	88.0%	1 034	27.3%	1 012	26.7%	3 819	100.8%	3 169	280.7%	(68.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	509	509	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**174 509**	**180 539**	**22 493**	**12.9%**	**35 328**	**20.2%**	**33 171**	**18.4%**	**23 475**	**13.0%**	**114 467**	**63.4%**	**27 562**	**74.8%**	**(14.8%)**
Employee related costs	58 316	58 439	8 871	15.2%	14 554	25.0%	13 832	23.7%	14 892	25.5%	52 148	89.2%	12 416	90.6%	19.9%
Remuneration of councillors	6 100	6 142	866	14.2%	1 519	24.9%	1 422	23.1%	2 146	34.9%	5 953	96.9%	1 270	85.5%	69.1%
Bulk purchases - electricity	32 131	35 131	6 660	20.7%	7 373	22.9%	6 142	17.5%	3 079	8.8%	23 255	66.2%	7 539	101.7%	(59.2%)
Inventory consumed	505	2 564	472	93.5%	1 526	302.1%	1 868	72.9%	1 698	66.3%	5 565	217.1%	505	70.9%	236.0%
Debt impairment	11 697	(2 981)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	18 091	31 975	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	2 309	1 835	0	-	-	-	2	.1%	-	-	2	.1%	0	-	(100.0%)
Contracted services	22 028	21 393	3 506	15.9%	4 790	21.7%	5 285	24.7%	2 501	11.7%	16 083	75.2%	4 454	92.0%	(43.8%)
Transfers and subsidies	500	500	114	22.7%	85	17.1%	-	-	3	.6%	202	40.4%	49	-	(93.9%)
Irrecoverable debts written off	6 376	7 825	136	2.1%	543	8.5%	841	10.7%	2 291	29.3%	3 811	48.7%	-	-	(100.0%)
Operational Cost and Other Cost	15 425	16 688	1 866	12.1%	4 938	32.0%	3 778	22.6%	(3 135)	(18.8%)	7 448	44.6%	1 328	73.2%	(336.0%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 029	1 029	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 980)**	**(22 827)**	**8 277**		**(3 576)**		**(4 028)**		**(3 083)**		**(2 409)**		**232**		
Transfers and subsidies - capital (monetary allocations)	21 929	21 929	3 403	15.5%	6 800	31.0%	3 893	17.8%	8 494	38.7%	22 590	103.0%	-	89.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**5 410**		**20 181**		**232**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**5 410**		**20 181**		**232**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**5 410**		**20 181**		**232**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 949**	**(898)**	**11 680**		**3 225**		**(134)**		**5 410**		**20 181**		**232**		
				-		-		-		-		-		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	**20 392**	**20 081**	**2 128**	**10.4%**	**5 463**	**26.8%**	**3 784**	**18.8%**	**2 862**	**14.3%**	**14 237**	**70.9%**	**8 316**	**78.8%**	**(65.6%)**
National Government	18 513	18 594	2 082	11.2%	5 427	29.3%	3 332	17.9%	3 988	21.5%	14 829	79.8%	7 708	81.4%	(48.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 513**	**18 594**	**2 082**	**11.2%**	**5 427**	**29.3%**	**3 332**	**17.9%**	**3 988**	**21.5%**	**14 829**	**79.8%**	**7 708**	**81.4%**	**(48.3%)**
Borrowing	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 279	1 487	47	3.6%	36	2.8%	453	30.4%	(1 127)	(75.8%)	(591)	(39.8%)	607	42.9%	(285.5%)
Capital Expenditure Functional	**20 392**	**20 081**	**2 128**	**10.4%**	**5 463**	**26.8%**	**3 784**	**18.8%**	**2 862**	**14.3%**	**14 237**	**70.9%**	**8 316**	**78.8%**	**(65.6%)**
Municipal governance and administration	**1 206**	**606**	**47**	**3.9%**	**36**	**3.0%**	**120**	**19.9%**	**-**	**-**	**203**	**33.5%**	**10**	**68.2%**	**(100.0%)**
Executive and Council	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	606	606	47	7.7%	36	6.0%	120	19.9%	-	-	203	33.5%	10	53.6%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	97.3%	-
Community and Public Safety	**9 888**	**11 466**	**1 478**	**14.9%**	**4 859**	**49.1%**	**424**	**3.7%**	**4 026**	**35.1%**	**10 786**	**94.1%**	**-**	**-**	**(100.0%)**
Community and Social Services	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 388	10 966	1 478	15.7%	4 859	51.8%	424	3.9%	4 026	36.7%	10 786	98.4%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 149)**	**-**	**(1 149)**	**-**	**387**	**43.6%**	**(396.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	(1 149)	-	(1 149)	-	387	43.6%	(396.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 298**	**8 008**	**604**	**6.5%**	**568**	**6.1%**	**3 240**	**40.5%**	**(15)**	**(.2%)**	**4 397**	**54.9%**	**7 919**	**80.9%**	**(100.2%)**
Energy sources	1 299	1 512	364	28.0%	367	28.2%	634	41.9%	-	-	1 364	90.2%	1 126	65.1%	(100.0%)
Water Management	173	173	-	-	-	-	143	82.7%	(2 933)	(1 693.9%)	(2 790)	(1 611.2%)	(2 379)	82.6%	23.3%
Waste Water Management	7 826	6 323	240	3.1%	201	2.6%	2 463	39.0%	2 918	46.2%	5 823	92.1%	9 172	79.0%	(68.2%)
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	**183 675**	**190 123**	**47 089**	**25.6%**	**43 039**	**23.4%**	**44 414**	**23.4%**	**32 256**	**17.0%**	**166 798**	**87.7%**	**93 226**	**187.0%**	**(65.4%)**
Property rates	34 786	25 117	3 703	10.6%	5 998	17.2%	3 540	14.1%	3 293	13.1%	16 534	65.8%	2 866	70.6%	14.9%
Service charges	75 686	84 849	15 181	20.1%	12 040	15.9%	16 693	19.7%	18 057	21.3%	61 971	73.0%	17 220	101.4%	4.9%
Other revenue	5 994	9 436	2 516	42.0%	7 111	118.6%	2 086	22.1%	11 757	124.6%	23 470	248.7%	54 436	1 366.0%	(78.4%)
Transfers and Subsidies - Operational	43 071	43 071	18 033	41.9%	13 967	32.4%	10 945	25.4%	2	-	42 947	99.7%	8 464	86.1%	(100.0%)
Transfers and Subsidies - Capital	21 929	21 929	7 423	33.9%	3 812	17.4%	11 019	50.2%	(1 000)	(4.6%)	21 254	96.9%	9 955	100.0%	(110.0%)
Interest	2 209	5 721	234	10.6%	111	5.0%	131	2.3%	146	2.6%	623	10.9%	284	78.9%	(48.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(141 507)**	**(163 367)**	**(36 688)**	**25.9%**	**(43 322)**	**30.6%**	**(36 303)**	**22.2%**	**(31 332)**	**19.2%**	**(147 645)**	**90.4%**	**(39 369)**	**280.9%**	**(20.4%)**
Suppliers and employees	(141 342)	(163 313)	(36 688)	26.0%	(43 322)	30.7%	(36 303)	22.2%	(31 332)	19.2%	(147 645)	90.4%	(39 369)	281.2%	(20.4%)

Finance charges	(165)	(55)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 168**	**26 756**	**10 401**	**24.7%**	**(283)**	**(.7%)**	**8 111**	**30.3%**	**924**	**3.5%**	**19 153**	**71.6%**	**53 857**	**86.0%**	**(98.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(23 451)**	**(23 140)**	**(2 128)**	**9.1%**	**(5 463)**	**23.3%**	**(3 784)**	**16.4%**	**(2 862)**	**12.4%**	**(14 237)**	**61.5%**	**(8 316)**	**78.8%**	**(65.6%)**
Capital assets	(23 451)	(23 140)	(2 128)	9.1%	(5 463)	23.3%	(3 784)	16.4%	(2 862)	12.4%	(14 237)	61.5%	(8 316)	78.8%	(65.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(23 451)**	**(23 140)**	**(2 128)**	**9.1%**	**(5 463)**	**23.3%**	**(3 784)**	**16.4%**	**(2 862)**	**12.4%**	**(14 237)**	**61.5%**	**(8 316)**	**78.8%**	**(65.6%)**
Cash Flow from Financing Activities															
Receipts	-	-	**18**	-	**12**	-	**9**	-	**7**	-	**46**	-	**39**	-	**(82.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	18	-	12	-	9	-	7	-	46	-	39	-	(82.4%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	**18**	-	**12**	-	**9**	-	**7**	-	**46**	-	**39**	-	**(82.4%)**
Net Increase/(Decrease) in cash held	**18 717**	**3 617**	**8 291**	**44.3%**	**(5 734)**	**(30.6%)**	**4 336**	**119.9%**	**(1 931)**	**(53.4%)**	**4 962**	**137.2%**	**45 580**	**(91.7%)**	**(104.2%)**
Cash/cash equivalents at the year begin:	6 791	2 756	3 504	51.6%	11 047	162.7%	5 313	192.7%	9 648	350.0%	3 504	127.1%	(22 847)	707.1%	(142.2%)
Cash/cash equivalents at the year end:	**25 509**	**6 373**	**11 047**	**43.3%**	**5 313**	**20.8%**	**9 648**	**151.4%**	**7 717**	**121.1%**	**7 717**	**121.1%**	**22 734**	**187.5%**	**(66.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 130	3.5%	748	2.3%	739	2.3%	29 353	91.8%	31 971	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 212	20.5%	711	6.6%	438	4.1%	7 453	68.9%	10 814	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 790	7.3%	684	1.8%	605	1.6%	34 288	89.4%	38 366	28.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	591	3.9%	404	2.7%	350	2.3%	13 838	91.1%	15 184	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	634	2.9%	426	2.0%	394	1.8%	20 342	93.3%	21 796	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	520	3.0%	448	2.6%	455	2.7%	15 662	91.7%	17 085	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1.3%	50	3.1%	12	.8%	1 517	94.9%	1 600	1.2%	-	-	-	-
Total By Income Source	**7 897**	**5.8%**	**3 470**	**2.5%**	**2 993**	**2.2%**	**122 454**	**89.5%**	**136 814**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	767	12.6%	385	6.3%	246	4.0%	4 680	77.0%	6 078	4.4%	-	-	-	-
Commercial	3 231	28.4%	509	4.5%	279	2.4%	7 366	64.7%	11 384	8.3%	-	-	-	-
Households	3 900	3.3%	2 577	2.2%	2 468	2.1%	110 408	92.5%	119 352	87.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**7 897**	**5.8%**	**3 470**	**2.5%**	**2 993**	**2.2%**	**122 454**	**89.5%**	**136 814**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 610	16.6%	2 850	18.1%	2 950	18.8%	7 301	46.5%	15 711	25.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	849	100.0%	-	-	-	-	-	-	849	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 297	60.8%	300	14.1%	181	8.5%	354	16.6%	2 133	3.4%
Auditor-General	115	3.1%	31	.8%	49	1.3%	3 547	94.8%	3 742	6.0%
Other	-	-	-	-	665	1.7%	39 440	98.3%	40 105	64.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 872**	**7.8%**	**3 181**	**5.1%**	**3 845**	**6.1%**	**50 642**	**81.0%**	**62 540**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2026 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	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	**88 337**	**91 337**	**27 274**	**30.9%**	**10 317**	**11.7%**	**25 306**	**27.7%**	**10 491**	**11.5%**	**73 389**	**80.3%**	**10 038**	**88.9%**	**4.5%**
Exchange Revenue															
Service charges - Electricity	16 312	18 978	4 335	26.6%	3 848	23.6%	4 722	24.9%	4 410	23.2%	17 315	91.2%	3 638	110.1%	21.2%
Service charges - Water	4 280	4 520	1 324	30.9%	1 084	25.3%	1 554	34.4%	1 042	23.1%	5 004	110.7%	1 123	112.0%	(7.2%)
Service charges - Waste Water Management	3 826	4 157	962	25.1%	970	25.4%	949	22.8%	393	9.5%	3 274	78.8%	822	92.8%	(52.2%)
Service charges - Waste Management	2 953	3 172	753	25.5%	709	24.0%	692	21.8%	625	19.7%	2 779	87.6%	630	92.4%	(.8%)
Sale of Goods and Rendering of Services	138	218	53	38.6%	41	29.4%	56	25.6%	35	15.9%	185	84.6%	48	138.1%	(28.2%)
Agency services	71	139	25	35.8%	19	27.4%	7	4.8%	156	112.1%	207	149.2%	17	51.8%	824.6%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 462	3 462	840	24.3%	862	24.9%	880	25.4%	874	25.2%	3 456	99.8%	847	99.8%	3.1%
Interest earned from Current and Non Current Assets	1 852	1 852	388	20.9%	-	-	98	5.3%	351	18.9%	837	45.2%	439	167.3%	(20.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	551	1 067	177	32.0%	288	52.3%	218	20.4%	199	18.7%	882	82.7%	125	102.2%	58.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 787	500	89	5.0%	12	.7%	72	14.4%	18	3.7%	191	38.2%	375	106.4%	(95.1%)
Non-Exchange Revenue															
Property rates	8 143	8 143	2 569	31.6%	1 805	22.2%	1 743	21.4%	1 812	22.3%	7 929	97.4%	1 738	98.0%	4.3%
Surcharges and Taxes	2 924	3 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	5	0	1.0%	0	.1%	0	.4%	0	.6%	0	3.6%	0	2.1%	(64.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 205	41 205	15 523	37.7%	452	1.1%	14 082	34.2%	348	.8%	30 405	73.8%	22	78.5%	1 495.7%
Interest Receivables	819	819	237	28.9%	226	27.6%	234	28.5%	228	27.9%	925	112.9%	214	104.5%	6.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**88 329**	**91 758**	**16 796**	**19.0%**	**18 707**	**21.2%**	**17 549**	**19.1%**	**20 948**	**22.8%**	**74 000**	**80.6%**	**17 029**	**83.1%**	**23.0%**
Employee related costs	41 191	37 897	7 053	17.1%	9 632	23.4%	7 678	20.3%	9 625	25.4%	33 989	89.7%	6 807	90.2%	41.4%
Remuneration of councillors	5 663	5 663	1 194	21.1%	1 257	22.2%	1 435	25.3%	1 771	31.3%	5 657	99.9%	1 142	91.7%	55.1%
Bulk purchases - electricity	15 309	17 271	3 232	21.1%	3 299	21.5%	3 327	19.3%	4 702	27.2%	14 560	84.3%	4 328	102.5%	8.6%
Inventory consumed	2 358	2 358	264	11.2%	569	24.1%	392	16.6%	421	17.9%	1 646	69.8%	672	62.6%	(37.3%)
Debt impairment	2 150	2 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 462	1 462	-	-	-	-	22	1.5%	-	-	22	1.5%	-	-	-
Interest,Dividends and Rent on Land	104	104	5	5.0%	9	8.9%	6	6.0%	(28)	(27.5%)	(8)	(7.6%)	6	33.4%	(540.7%)
Contracted services	8 654	11 590	1 495	17.3%	2 343	27.1%	2 229	19.2%	1 369	11.8%	7 436	64.2%	1 110	62.3%	23.3%
Transfers and subsidies	525	325	2	.4%	8	1.5%	3	.8%	139	42.8%	152	46.7%	90	51.1%	53.8%
Irrecoverable debts written off	26	650	329	1 260.4%	102	390.7%	210	32.3%	85	13.1%	726	111.6%	319	94.6%	(73.4%)
Operational Cost and Other Cost	10 888	12 288	3 222	29.6%	1 488	13.7%	2 247	18.3%	2 863	23.3%	9 820	79.9%	2 553	104.8%	12.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7**	**(421)**	**10 478**		**(8 390)**		**7 757**		**(10 456)**		**(611)**		**(6 990)**		
Transfers and subsidies - capital (monetary allocations)	40 728	40 728	348	.9%	29 891	73.4%	8 193	20.1%	13 869	34.1%	52 302	128.4%	7 108	57.0%	95.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**3 413**		**51 691**		**117**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**3 413**		**51 691**		**117**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**3 413**		**51 691**		**117**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 735**	**40 307**	**10 826**		**21 501**		**15 951**		**3 413**		**51 691**		**117**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	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	**44 447**	**41 197**	**10 490**	**23.6%**	**16 881**	**38.0%**	**7 194**	**17.5%**	**13 857**	**33.6%**	**48 422**	**117.5%**	**7 638**	**55.9%**	**81.4%**
National Government	40 347	40 347	10 368	25.7%	15 631	38.7%	7 125	17.7%	12 060	29.9%	45 184	112.0%	7 028	54.4%	71.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 347**	**40 347**	**10 368**	**25.7%**	**15 631**	**38.7%**	**7 125**	**17.7%**	**12 060**	**29.9%**	**45 184**	**112.0%**	**7 028**	**54.4%**	**71.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 100	850	122	3.0%	1 250	30.5%	70	8.2%	1 796	211.3%	3 238	380.9%	610	77.7%	194.7%
Capital Expenditure Functional	**44 447**	**41 197**	**10 490**	**23.6%**	**16 881**	**38.0%**	**7 194**	**17.5%**	**13 857**	**33.6%**	**48 422**	**117.5%**	**7 638**	**55.9%**	**81.4%**
Municipal governance and administration	**300**	**150**	**122**	**40.6%**	**-**	**-**	**70**	**46.4%**	**38**	**25.6%**	**230**	**153.2%**	**442**	**402.8%**	**(91.3%)**
Executive and Council	100	-	48	48.0%	-	-	-	-	-	-	48	-	-	-	-
Finance and administration	200	150	74	36.9%	-	-	70	46.4%	38	25.6%	182	121.2%	442	2 484.0%	(91.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 600**	**-**	**-**	**-**	**50**	**1.9%**	**-**	**-**	**1 696**	**-**	**1 746**	**-**	**208**	**61.1%**	**713.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 600	-	-	-	50	1.9%	-	-	1 696	-	1 746	-	208	61.1%	713.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 547**	**41 047**	**10 368**	**25.0%**	**16 831**	**40.5%**	**7 125**	**17.4%**	**12 123**	**29.5%**	**46 446**	**113.2%**	**6 987**	**52.1%**	**73.5%**
Energy sources	1 500	1 500	534	35.6%	96	6.4%	-	-	737	49.1%	1 367	91.1%	689	57.7%	6.9%
Water Management	30 000	30 700	9 834	32.8%	10 914	36.4%	3 988	13.0%	6 327	20.6%	31 062	101.2%	6 169	81.4%	2.6%
Waste Water Management	8 847	8 847	-	-	4 621	52.2%	3 136	35.5%	5 059	57.2%	12 817	144.9%	-	1.2%	(100.0%)
Waste Management	1 200	-	-	-	1 200	100.0%	-	-	-	-	1 200	-	129	12.4%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	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	**130 734**	**132 223**	**32 577**	**24.9%**	**21 282**	**16.3%**	**48 272**	**36.5%**	**20 204**	**15.3%**	**122 336**	**92.5%**	**29 200**	**92.0%**	**(30.8%)**
Property rates	5 318	5 883	1 160	21.8%	1 225	23.0%	2 633	44.8%	1 314	22.3%	6 331	107.6%	2 195	538.3%	(40.1%)
Service charges	27 360	28 678	(6 452)	(23.6%)	4 826	17.6%	8 959	31.2%	15 769	55.0%	23 102	80.6%	13 881	(1 329.6%)	13.6%
Other revenue	14 583	14 631	641	4.4%	744	5.1%	765	5.2%	388	2.6%	2 537	17.3%	842	91.9%	(54.0%)
Transfers and Subsidies - Operational	41 547	41 105	20 301	48.9%	4 786	11.5%	10 869	26.4%	2 064	5.0%	38 019	92.5%	-	592.6%	(100.0%)
Transfers and Subsidies - Capital	40 728	40 728	16 294	40.0%	9 000	22.1%	24 122	59.2%	-	-	49 416	121.3%	12 280	518.3%	(100.0%)
Interest	1 199	1 199	633	52.8%	702	58.5%	925	77.2%	670	55.9%	2 930	244.4%	1	6.3%	74 234.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(85 894)**	**(98 946)**	**(16 067)**	**18.7%**	**(24 310)**	**28.3%**	**(29 635)**	**30.0%**	**(31 177)**	**31.5%**	**(101 189)**	**102.3%**	**(11 899)**	**32.3%**	**162.0%**
Suppliers and employees	(85 790)	(98 842)	(16 067)	18.7%	(24 310)	28.3%	(29 635)	30.0%	(31 177)	31.5%	(101 189)	102.4%	(11 899)	32.3%	162.0%

Finance charges	(104)	(104)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 841**	**33 276**	**16 510**	**36.8%**	**(3 028)**	**(6.8%)**	**18 637**	**56.0%**	**(10 973)**	**(33.0%)**	**21 147**	**63.5%**	**17 300**	**247.4%**	**(163.4%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(44 447)**	**(47 377)**	**(12 059)**	**27.1%**	**(19 398)**	**43.6%**	**(8 272)**	**17.5%**	**(15 864)**	**33.5%**	**(55 593)**	**117.3%**	**(8 364)**	**38.8%**	**89.7%**
Capital assets	(44 447)	(47 377)	(12 059)	27.1%	(19 398)	43.6%	(8 272)	17.5%	(15 864)	33.5%	(55 593)	117.3%	(8 364)	38.8%	89.7%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(44 447)**	**(47 377)**	**(12 059)**	**27.1%**	**(19 398)**	**43.6%**	**(8 272)**	**17.5%**	**(15 864)**	**33.5%**	**(55 593)**	**117.3%**	**(8 364)**	**38.8%**	**89.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**394**	**(14 100)**	**4 451**	**1 131.0%**	**(22 426)**	**(5 698.1%)**	**10 365**	**(73.5%)**	**(26 837)**	**190.3%**	**(34 446)**	**244.3%**	**8 936**	**(759.7%)**	**(400.3%)**
Cash/cash equivalents at the year begin:	15 897	15 897	-	-	4 451	28.0%	(17 975)	(113.1%)	(7 609)	(47.9%)	-	-	55 563	-	(113.7%)
Cash/cash equivalents at the year end:	**16 291**	**1 797**	**4 451**	**27.3%**	**(17 975)**	**(110.3%)**	**(7 609)**	**(423.4%)**	**(34 446)**	**(1 916.8%)**	**(34 446)**	**(1 916.8%)**	**64 499**	**732.7%**	**(153.4%)**

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	772	4.2%	300	1.6%	296	1.6%	16 915	92.5%	18 283	26.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	877	14.5%	135	2.2%	125	2.1%	4 897	81.2%	6 034	8.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	951	6.4%	276	1.9%	258	1.7%	13 331	90.0%	14 816	21.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	680	4.5%	219	1.4%	202	1.3%	14 069	92.7%	15 170	22.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	504	3.9%	185	1.4%	175	1.4%	11 981	93.3%	12 845	18.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	9.2%	23	3.1%	14	1.9%	636	85.8%	741	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	8.3%	2	.8%	2	.9%	227	89.9%	253	.4%	-	-	-	-
Total By Income Source	**3 872**	**5.7%**	**1 139**	**1.7%**	**1 073**	**1.6%**	**62 057**	**91.1%**	**68 141**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 034	5.3%	360	1.8%	337	1.7%	17 891	91.2%	19 622	28.8%	-	-	-	-
Commercial	829	22.0%	58	1.5%	56	1.5%	2 824	75.0%	3 767	5.5%	-	-	-	-
Households	1 858	4.3%	639	1.5%	637	1.5%	40 090	92.7%	43 224	63.4%	-	-	-	-
Other	151	9.9%	82	5.4%	43	2.8%	1 252	81.9%	1 527	2.2%	-	-	-	-
Total By Customer Group	**3 872**	**5.7%**	**1 139**	**1.7%**	**1 073**	**1.6%**	**62 057**	**91.1%**	**68 141**	**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	1 335	20.4%	4	.1%	35	.5%	5 160	79.0%	6 534	91.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	192	33.2%	-	-	-	-	387	66.8%	580	8.1%
Medical Aid deductions	-	-	-	-	-	-	29	100.0%	29	.4%
Total	**1 528**	**21.4%**	**4**	**.1%**	**35**	**.5%**	**5 576**	**78.1%**	**7 143**	**100.0%**

Contact Details

Municipal Manager	Mr Johannes Jonkers	053 285 0998
Chief Financial Officer	Mr Kagisho Maruping	053 284 0998

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**90 616**	**90 616**	**20 941**	**23.1%**	**9 112**	**10.1%**	**36 306**	**40.1%**	**20 366**	**22.5%**	**86 726**	**95.7%**	**11 114**	**93.5%**	**83.2%**
Exchange Revenue															
Service charges - Electricity	18 309	18 309	3 237	17.7%	2 295	12.5%	5 909	32.3%	5 866	32.0%	17 307	94.5%	4 285	90.5%	36.9%
Service charges - Water	10 352	10 352	1 798	17.4%	2 032	19.6%	2 121	20.5%	1 893	18.3%	7 844	75.8%	2 158	87.4%	(12.3%)
Service charges - Waste Water Management	3 092	3 092	700	22.6%	762	24.6%	756	24.5%	727	23.5%	2 945	95.2%	650	91.5%	11.9%
Service charges - Waste Management	2 346	2 346	655	27.9%	656	28.0%	658	28.0%	658	28.1%	2 628	112.0%	612	109.5%	7.6%
Sale of Goods and Rendering of Services	44	44	9	21.6%	10	22.3%	44	99.9%	19	43.2%	82	186.9%	7	92.2%	186.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 301	8 301	2 499	30.1%	2 689	32.4%	2 775	33.4%	2 843	34.3%	10 806	130.2%	2 584	130.8%	10.0%
Interest earned from Current and Non Current Assets	500	500	23	4.6%	43	8.6%	1	.1%	27	5.4%	94	18.8%	130	93.6%	(79.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	508	508	101	19.8%	115	22.6%	88	17.3%	79	15.5%	382	75.2%	145	86.1%	(45.6%)
Licences or permits	114	114	6	5.6%	8	7.2%	7	6.1%	11	9.3%	32	28.2%	11	33.0%	(4.7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	121	121	1	.9%	1	.5%	1	.6%	1	.9%	4	3.0%	1	2.0%	5.3%
Non-Exchange Revenue															
Property rates	10 497	10 497	11 390	108.5%	-	-	-	-	-	-	11 390	108.5%	-	90.7%	-
Surcharges and Taxes	-	-	11	-	12	-	76	-	9	-	108	-	10	-	(12.0%)
Fines, penalties and forfeits	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	33	33	5	14.0%	1	2.8%	2	5.6%	3	10.2%	11	32.6%	3	108.5%	3.7%
Transfer and subsidies - Operational	36 366	36 366	506	1.4%	490	1.3%	23 869	65.6%	8 229	22.6%	33 094	91.0%	518	89.1%	1 488.2%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**106 143**	**105 893**	**16 293**	**15.4%**	**16 537**	**15.6%**	**16 023**	**15.1%**	**16 237**	**15.3%**	**65 091**	**61.5%**	**14 533**	**61.2%**	**11.7%**
Employee related costs	39 800	39 500	8 228	20.7%	8 075	20.3%	8 243	20.9%	8 206	20.8%	32 752	82.9%	7 983	80.9%	2.8%
Remuneration of councillors	5 257	5 257	1 283	24.4%	1 276	24.3%	1 207	23.0%	1 494	28.4%	5 261	100.1%	1 251	112.4%	19.4%
Bulk purchases - electricity	15 957	15 838	4 817	30.2%	3 345	21.0%	3 665	23.1%	3 887	24.5%	15 714	99.2%	3 712	104.7%	4.7%
Inventory consumed	8 278	8 278	14	.2%	90	1.1%	202	2.4%	34	.4%	341	4.1%	(267)	7.4%	(112.8%)
Debt impairment	9 962	9 962	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 204	6 204	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	2 452	2 452	394	16.1%	566	23.1%	363	14.8%	594	24.2%	1 916	78.2%	329	64.5%	80.3%
Contracted services	4 416	4 416	418	9.5%	888	20.1%	688	15.6%	302	6.8%	2 297	52.0%	328	40.5%	(7.7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	13 818	13 987	1 139	8.2%	2 296	16.6%	1 654	11.8%	1 720	12.3%	6 809	48.7%	1 197	53.8%	43.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(15 528)**	**(15 278)**	**4 648**		**(7 425)**		**20 283**		**4 129**		**21 635**		**(3 418)**		
Transfers and subsidies - capital (monetary allocations)	28 429	28 429	-	-	9 514	33.5%	2 629	9.2%	4 798	16.9%	16 940	59.6%	-	64.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**8 927**		**38 575**		**(3 418)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**8 927**		**38 575**		**(3 418)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**8 927**		**38 575**		**(3 418)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 901**	**13 151**	**4 648**		**2 089**		**22 912**		**8 927**		**38 575**		**(3 418)**		
				-		-		-		-		-		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	**27 196**	**27 446**	**1 679**	**6.2%**	**7 216**	**26.5%**	**827**	**3.0%**	**4 042**	**14.7%**	**13 764**	**50.1%**	**6 270**	**104.9%**	**(35.5%)**
National Government	26 946	26 946	1 678	6.2%	7 111	26.4%	826	3.1%	4 040	15.0%	13 654	50.7%	6 110	105.6%	(33.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 946**	**26 946**	**1 678**	**6.2%**	**7 111**	**26.4%**	**826**	**3.1%**	**4 040**	**15.0%**	**13 654**	**50.7%**	**6 110**	**105.6%**	**(33.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	500	1	.6%	105	41.9%	1	.2%	2	.3%	109	21.8%	160	62.2%	(98.9%)
Capital Expenditure Functional	**28 196**	**28 446**	**1 679**	**6.0%**	**7 216**	**25.6%**	**827**	**2.9%**	**4 042**	**14.2%**	**13 764**	**48.4%**	**6 270**	**104.9%**	**(35.5%)**
Municipal governance and administration	**1 250**	**1 500**	**1**	**.1%**	**105**	**8.4%**	**1**	**.1%**	**2**	**.1%**	**109**	**7.3%**	**160**	**62.2%**	**(98.9%)**
Executive and Council	250	500	1	.6%	105	41.9%	1	.2%	2	.3%	109	21.8%	160	62.2%	(98.9%)
Finance and administration	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 946**	**26 946**	**1 678**	**6.2%**	**7 111**	**26.4%**	**826**	**3.1%**	**4 040**	**15.0%**	**13 654**	**50.7%**	**6 110**	**105.6%**	**(33.9%)**
Energy sources	8 499	8 499	-	-	516	6.1%	181	2.1%	172	2.0%	870	10.2%	1 267	112.3%	(86.4%)
Water Management	18 447	18 447	1 678	9.1%	6 595	35.8%	644	3.5%	3 868	21.0%	12 785	69.3%	4 842	108.5%	(20.1%)
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	**73 220**	**73 220**	**10 061**	**13.7%**	**4 663**	**6.4%**	**52 447**	**71.6%**	**36 067**	**49.3%**	**103 238**	**141.0%**	**27 859**	**132.8%**	**29.5%**
Property rates	6 928	6 928	21 394	308.8%	1 058	15.3%	6 273	90.5%	598	8.6%	29 323	423.2%	597	463.6%	.3%
Service charges	27 872	27 872	2 573	9.2%	2 442	8.8%	2 786	10.0%	3 800	13.6%	11 601	41.6%	3 244	69.8%	17.1%
Other revenue	(14 210)	(14 210)	(13 905)	97.9%	1 164	(8.2%)	6 014	(42.3%)	15 182	(106.8%)	8 455	(59.5%)	9 376	64.4%	61.9%
Transfers and Subsidies - Operational	42 393	42 393	-	-	-	-	24 689	58.2%	7 461	17.6%	32 150	75.8%	4 509	101.3%	65.5%
Transfers and Subsidies - Capital	9 737	9 737	-	-	-	-	12 685	130.3%	9 025	92.7%	21 710	223.0%	10 133	238.4%	(10.9%)
Interest	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(86 577)**	**(86 577)**	**(35 212)**	**40.7%**	**(22 116)**	**25.5%**	**(29 645)**	**34.2%**	**(10 925)**	**12.6%**	**(97 898)**	**113.1%**	**(11 577)**	**105.3%**	**(5.6%)**
Suppliers and employees	(84 126)	(84 126)	(35 212)	41.9%	(22 116)	26.3%	(29 645)	35.2%	(10 925)	13.0%	(97 898)	116.4%	(11 577)	108.3%	(5.6%)

Finance charges	(2 452)	(2 452)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(13 357)**	**(13 357)**	**(25 151)**	**188.3%**	**(17 453)**	**130.7%**	**22 803**	**(170.7%)**	**25 142**	**(188.2%)**	**5 340**	**(40.0%)**	**16 281**	**1 048.3%**	**54.4%**
Cash Flow from Investing Activities															
Receipts	**114**	**114**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	114	114	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(27 196)**	**(27 196)**	**(1 931)**	**7.1%**	**(8 299)**	**30.5%**	**(924)**	**3.4%**	**(4 622)**	**17.0%**	**(15 775)**	**58.0%**	**(6 270)**	**104.9%**	**(26.3%)**
Capital assets	(27 196)	(27 196)	(1 931)	7.1%	(8 299)	30.5%	(924)	3.4%	(4 622)	17.0%	(15 775)	58.0%	(6 270)	104.9%	(26.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(27 082)**	**(27 082)**	**(1 931)**	**7.1%**	**(8 299)**	**30.6%**	**(924)**	**3.4%**	**(4 622)**	**17.1%**	**(15 775)**	**58.2%**	**(6 270)**	**104.9%**	**(26.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(1)**	**-**	**(1)**	**-**	**3**	**-**	**(2)**	**-**	**(1)**	**-**	**2**	**62.2%**	**(189.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(1)	-	(1)	-	3	-	(2)	-	(1)	-	2	62.2%	(189.7%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(1)**	**-**	**(1)**	**-**	**3**	**-**	**(2)**	**-**	**(1)**	**-**	**2**	**62.2%**	**(189.7%)**
Net Increase/(Decrease) in cash held	**(40 439)**	**(40 439)**	**(27 084)**	**67.0%**	**(25 753)**	**63.7%**	**21 882**	**(54.1%)**	**20 519**	**(50.7%)**	**(10 436)**	**25.8%**	**10 013**	**(23.8%)**	**104.9%**
Cash/cash equivalents at the year begin:	(13 821)	(13 821)	-	-	(23 312)	168.7%	(49 065)	355.0%	(27 183)	196.7%	-	-	(7 329)	(33.8%)	270.9%
Cash/cash equivalents at the year end:	**(54 261)**	**(54 261)**	**(23 312)**	**43.0%**	**(49 065)**	**90.4%**	**(27 183)**	**50.1%**	**(6 664)**	**12.3%**	**(6 664)**	**12.3%**	**3 552**	**(26.7%)**	**(287.6%)**

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	598	.8%	552	.8%	614	.9%	69 230	97.5%	70 994	40.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	730	13.5%	380	7.0%	273	5.1%	4 020	74.4%	5 403	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	202	1.6%	151	1.2%	123	1.0%	11 926	96.2%	12 402	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	262	1.9%	229	1.7%	220	1.6%	13 012	94.8%	13 723	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	236	1.7%	213	1.6%	206	1.5%	12 962	95.2%	13 618	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	968	1.6%	942	1.6%	932	1.6%	56 645	95.2%	59 487	33.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	1.0%	14	.8%	13	.8%	1 655	97.4%	1 699	1.0%	-	-	-	-
Total By Income Source	**3 013**	**1.7%**	**2 481**	**1.4%**	**2 381**	**1.3%**	**169 451**	**95.6%**	**177 325**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	114	9.7%	101	8.5%	72	6.1%	894	75.7%	1 182	.7%	-	-	-	-
Commercial	835	5.4%	523	3.4%	433	2.8%	13 724	88.5%	15 515	8.7%	-	-	-	-
Households	2 064	1.3%	1 857	1.2%	1 876	1.2%	154 833	96.4%	160 629	90.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 013**	**1.7%**	**2 481**	**1.4%**	**2 381**	**1.3%**	**169 451**	**95.6%**	**177 325**	**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	1 901	2.7%	1 517	2.1%	1 502	2.1%	66 287	93.1%	71 207	52.8%
Bulk Water	1 060	2.8%	718	1.9%	1 003	2.7%	34 824	92.6%	37 606	27.9%
PAYE deductions	665	100.0%	-	-	-	-	-	-	665	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	323	100.0%	-	-	-	-	-	-	323	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	252	53.8%	168	35.8%	3	.6%	46	9.7%	469	.3%
Auditor-General	-	-	-	-	-	-	4 659	100.0%	4 659	3.5%
Other	1 054	5.3%	(2 999)	(15.2%)	525	2.7%	21 133	107.2%	19 712	14.6%
Medical Aid deductions	139	100.0%	-	-	-	-	-	-	139	.1%
Total	**5 393**	**4.0%**	**(596)**	**(.4%)**	**3 033**	**2.3%**	**126 949**	**94.2%**	**134 780**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**77 789**	**79 364**	**28 723**	**36.9%**	**23 919**	**30.7%**	**16 703**	**21.0%**	**3 644**	**4.6%**	**72 989**	**92.0%**	**4 300**	**94.5%**	**(15.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	4 300	5 100	870	20.2%	50	1.2%	(870)	(17.1%)	-	-	50	1.0%	236	12.8%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	227	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	100	100	43	43.1%	(13)	(13.0%)	-	-	-	-	30	30.1%	37	161.8%	(100.0%)
Interest earned from Current and Non Current Assets	2 060	2 060	602	29.2%	355	17.2%	454	22.0%	574	27.8%	1 985	96.3%	(511)	100.7%	(212.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 020	1 300	616	30.5%	(437)	(21.6%)	278	21.4%	411	31.6%	868	66.7%	613	135.8%	(32.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	160	1 325	78	48.7%	66	41.1%	523	39.5%	209	15.8%	876	66.1%	26	14.2%	699.6%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 119	69 560	26 514	38.4%	23 899	34.6%	16 319	23.5%	2 450	3.5%	69 182	99.5%	3 671	99.3%	(33.3%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	(81)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**77 274**	**78 796**	**19 033**	**24.6%**	**22 016**	**28.5%**	**15 522**	**19.7%**	**19 177**	**24.3%**	**75 749**	**96.1%**	**19 760**	**91.2%**	**(2.9%)**
Employee related costs	50 760	52 866	12 659	24.9%	15 288	30.1%	12 166	23.0%	10 989	20.8%	51 102	96.7%	11 843	101.1%	(7.2%)
Remuneration of councillors	5 078	5 123	1 218	24.0%	1 226	24.1%	1 208	23.6%	1 380	26.9%	5 031	98.2%	1 220	102.3%	13.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	239	303	14	5.7%	10	4.3%	89	29.3%	28	9.2%	141	46.4%	44	75.0%	(36.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 326	1 963	-	-	638	48.1%	(638)	(32.5%)	1 897	96.6%	1 897	96.6%	-	-	(100.0%)
Interest,Dividends and Rent on Land	138	178	35	25.6%	64	46.1%	42	23.7%	58	32.4%	199	111.5%	35	56.3%	63.6%
Contracted services	7 694	5 413	1 840	23.9%	1 086	14.1%	537	9.9%	851	15.7%	4 313	79.7%	4 290	79.0%	(80.2%)
Transfers and subsidies	550	763	541	98.4%	59	10.6%	41	5.4%	84	11.0%	724	94.9%	29	95.1%	189.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	11 491	12 187	2 728	23.7%	3 646	31.7%	2 077	17.0%	3 891	31.9%	12 342	101.3%	2 299	80.0%	69.2%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**515**	**569**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**515**	**2 757**	**9 689**		**1 903**		**1 182**		**(15 533)**		**(2 759)**		**(15 460)**		
				-		-		-		-		-		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	**515**	**2 823**	**-**	**-**	**80**	**15.5%**	**60**	**2.1%**	**6**	**.2%**	**146**	**5.2%**	**912**	**90.6%**	**(99.3%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	130	99.4%	(100.0%)
Provincial Government	15	15	-	-	-	-	12	82.9%	-	-	12	82.9%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15**	**15**	**-**	**-**	**-**	**-**	**12**	**82.9%**	**-**	**-**	**12**	**82.9%**	**130**	**99.4%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	2 808	-	-	80	16.0%	48	1.7%	6	.2%	134	4.8%	783	89.3%	(99.2%)
Capital Expenditure Functional	**515**	**2 823**	**-**	**-**	**80**	**15.5%**	**60**	**2.1%**	**6**	**.2%**	**146**	**5.2%**	**912**	**90.6%**	**(99.3%)**
Municipal governance and administration	**-**	**2 270**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**795**	**91.4%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	26	86.6%	(100.0%)
Finance and administration	-	2 270	-	-	-	-	-	-	-	-	-	-	740	91.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	29	96.7%	(100.0%)
Community and Public Safety	**-**	**38**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20**	**67.3%**	**(100.0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	20	67.3%	(100.0%)
Economic and Environmental Services	**515**	**515**	**-**	**-**	**80**	**15.5%**	**60**	**11.7%**	**6**	**1.2%**	**146**	**28.4%**	**97**	**98.4%**	**(93.7%)**
Planning and Development	515	515	-	-	80	15.5%	60	11.7%	6	1.2%	146	28.4%	97	98.4%	(93.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		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	**79 529**	**84 385**	**74 936**	**94.2%**	**44 491**	**55.9%**	**57 924**	**68.6%**	**21 037**	**24.9%**	**198 389**	**235.1%**	**16 486**	**212.9%**	**27.6%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11 520	16 185	45 001	390.6%	23 971	208.1%	40 930	252.9%	21 033	130.0%	130 935	809.0%	5 553	1 337.2%	278.8%
Transfers and Subsidies - Operational	66 009	66 200	29 589	44.8%	20 165	30.5%	16 698	25.2%	(469)	(.7%)	65 983	99.7%	10 428	97.8%	(104.5%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	57	-	(100.0%)
Interest	2 000	2 000	346	17.3%	355	17.8%	296	14.8%	473	23.7%	1 471	73.5%	449	128.8%	5.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(87 563)**	**(88 810)**	**(38 324)**	**43.8%**	**(40 256)**	**46.0%**	**(34 276)**	**38.6%**	**(19 121)**	**21.5%**	**(131 977)**	**148.6%**	**(13 109)**	**156.2%**	**45.9%**
Suppliers and employees	(87 295)	(87 879)	(38 324)	43.9%	(40 256)	46.1%	(34 276)	39.0%	(19 121)	21.8%	(131 977)	150.2%	(13 109)	157.5%	45.9%

Finance charges	(168)	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(100)	(763)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(8 034)**	**(4 426)**	**36 612**	**(455.7%)**	**4 235**	**(52.7%)**	**23 648**	**(534.4%)**	**1 916**	**(43.3%)**	**66 411**	**(1 500.6%)**	**3 377**	**872.2%**	**(43.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**(81)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	(81)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(515)**	**(2 823)**	**-**	**-**	**(80)**	**15.5%**	**(60)**	**2.1%**	**(6)**	**.2%**	**(146)**	**5.2%**	**(912)**	**90.6%**	**(99.3%)**
Capital assets	(515)	(2 823)	-	-	(80)	15.5%	(60)	2.1%	(6)	.2%	(146)	5.2%	(912)	90.6%	(99.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(515)**	**(2 904)**	**-**	**-**	**(80)**	**15.5%**	**(60)**	**2.1%**	**(6)**	**.2%**	**(146)**	**5.0%**	**(912)**	**90.6%**	**(99.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(236)**	**(236)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(236)	(236)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(236)**	**(236)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8 785)**	**(7 565)**	**36 612**	**(416.8%)**	**4 155**	**(47.3%)**	**23 588**	**(311.8%)**	**1 910**	**(25.2%)**	**66 265**	**(876.0%)**	**2 465**	**1 051.4%**	**(22.5%)**
Cash/cash equivalents at the year begin:	9 850	9 850	22 361	227.0%	53 666	544.8%	57 822	587.0%	81 410	826.5%	22 361	227.0%	70 083	145.3%	16.2%
Cash/cash equivalents at the year end:	**1 066**	**2 285**	**53 666**	**5 036.5%**	**57 822**	**5 426.4%**	**81 410**	**3 562.1%**	**83 320**	**3 645.7%**	**83 320**	**3 645.7%**	**72 548**	**471.5%**	**14.8%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	208	19.8%	118	11.3%	118	11.2%	606	57.7%	1 051	70.3%	-	-	-	-
Interest on Arrear Debtor Accounts	6	2.7%	7	3.2%	8	3.4%	209	90.8%	230	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	74	34.4%	36	17.0%	24	11.3%	80	37.3%	214	14.3%	-	-	-	-
Total By Income Source	**288**	**19.3%**	**162**	**10.8%**	**150**	**10.0%**	**895**	**59.8%**	**1 495**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	207	19.4%	121	11.3%	121	11.3%	621	58.0%	1 070	71.5%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	81	19.0%	41	9.7%	29	6.8%	274	64.4%	425	28.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**288**	**19.3%**	**162**	**10.8%**	**150**	**10.0%**	**895**	**59.8%**	**1 495**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	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	**165 444**	**163 908**	**24 224**	**14.6%**	**33 908**	**20.5%**	**36 835**	**22.5%**	**20 221**	**12.3%**	**115 189**	**70.3%**	**17 973**	**34.4%**	**12.5%**
Exchange Revenue															
Service charges - Electricity	23 135	23 135	6 354	27.5%	4 429	19.1%	7 449	32.2%	7 805	33.7%	26 036	112.5%	4 249	64.9%	83.7%
Service charges - Water	13 437	13 437	1 312	9.8%	2 758	20.5%	2 381	17.7%	2 299	17.1%	8 750	65.1%	2 290	50.3%	.4%
Service charges - Waste Water Management	4 974	4 974	1 281	25.7%	1 277	25.7%	1 335	26.8%	1 238	24.9%	5 130	103.1%	1 192	79.7%	3.9%
Service charges - Waste Management	5 620	5 620	1 518	27.0%	1 523	27.1%	1 520	27.0%	1 507	26.8%	6 068	108.0%	1 347	77.6%	11.8%
Sale of Goods and Rendering of Services	87	87	37	42.7%	41	47.4%	16	17.9%	12	13.3%	106	121.3%	39	109.1%	(69.8%)
Agency services	388	388	33	8.4%	20	5.1%	19	4.9%	11	2.8%	82	21.1%	46	59.4%	(76.3%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 177	7 177	2 099	29.2%	2 289	31.9%	2 344	32.7%	2 434	33.9%	9 165	127.7%	1 879	85.5%	29.5%
Interest earned from Current and Non Current Assets	2 094	2 094	-	-	-	-	-	-	-	-	-	-	371	53.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	108	108	21	19.4%	22	20.1%	27	24.8%	21	19.0%	90	83.4%	21	72.2%	(4.1%)
Rental from Fixed Assets	467	467	0	.1%	1	.3%	2	.3%	0	-	3	.7%	0	1.8%	(75.6%)
Licences or permits	270	270	30	11.2%	12	4.3%	3	1.0%	3	1.0%	47	17.4%	40	64.5%	(93.4%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	501	501	81	16.2%	49	9.8%	51	10.1%	40	8.0%	221	44.2%	43	25.3%	(7.2%)
Non-Exchange Revenue															
Property rates	23 799	23 799	10 637	44.7%	4 359	18.3%	4 372	18.4%	4 084	17.2%	23 453	98.5%	5 527	52.8%	(26.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 633	19 633	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	60 974	59 438	-	-	16 370	26.8%	16 572	27.9%	-	-	32 942	55.4%	-	.4%	-
Interest Receivables	2 779	2 779	821	29.5%	759	27.3%	745	26.8%	769	27.7%	3 095	111.4%	927	106.6%	(17.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**163 027**	**163 191**	**31 644**	**19.4%**	**29 168**	**17.9%**	**22 032**	**13.5%**	**21 568**	**13.2%**	**104 412**	**64.0%**	**20 552**	**58.7%**	**4.9%**
Employee related costs	41 671	41 498	10 723	25.7%	10 606	25.5%	10 023	24.2%	11 307	27.2%	42 659	102.8%	10 297	75.5%	9.8%
Remuneration of councillors	5 106	5 106	1 227	24.0%	1 287	25.2%	1 287	25.2%	1 476	28.9%	5 276	103.3%	1 288	110.8%	14.6%
Bulk purchases - electricity	28 086	28 086	9 168	32.6%	6 007	21.4%	6 139	21.9%	2 480	8.8%	23 794	84.7%	4 705	83.8%	(47.3%)
Inventory consumed	2 010	2 031	491	24.4%	268	13.3%	556	27.4%	353	17.4%	1 668	82.2%	365	95.6%	(3.3%)
Debt impairment	20 133	20 133	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	17 164	17 164	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	1 137	1 931	348	30.6%	367	32.3%	277	14.3%	247	12.8%	1 238	64.1%	112	33.6%	120.1%
Contracted services	20 963	20 048	5 201	24.8%	3 823	18.2%	931	4.6%	340	1.7%	10 294	51.4%	1 427	53.2%	(76.2%)
Transfers and subsidies	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	26 406	26 845	4 487	17.0%	6 810	25.8%	2 820	10.5%	5 365	20.0%	19 482	72.6%	2 357	80.7%	127.6%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 417**	**717**	**(7 420)**		**4 741**		**14 803**		**(1 346)**		**10 777**		**(2 578)**		
Transfers and subsidies - capital (monetary allocations)	35 779	35 779	-	-	-	-	21 768	60.8%	-	-	21 768	60.8%	-	-	-
Transfers and subsidies - capital (in-kind)	46 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**(1 346)**		**32 545**		**(2 578)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**(1 346)**		**32 545**		**(2 578)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**(1 346)**		**32 545**		**(2 578)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**84 196**	**36 496**	**(7 420)**		**4 741**		**36 571**		**(1 346)**		**32 545**		**(2 578)**		
				-		-		-		-		-		0	0

Part 2: Capital Revenue and Expenditure

R thousands	2025/26 Budget: Main appropriation	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	**82 779**	**40 779**	**7 837**	**9.5%**	**6 778**	**8.2%**	**2 065**	**5.1%**	**2 619**	**6.4%**	**19 300**	**47.3%**	**1 550**	**33.1%**	**69.0%**
National Government	35 779	35 779	7 837	21.9%	6 778	18.9%	2 065	5.8%	2 619	7.3%	19 300	53.9%	-	37.2%	(100.0%)
Provincial Government	46 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**81 779**	**35 779**	**7 837**	**9.6%**	**6 778**	**8.3%**	**2 065**	**5.8%**	**2 619**	**7.3%**	**19 300**	**53.9%**	**-**	**37.2%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	5 000	-	-	-	-	-	-	-	-	-	-	1 550	18.2%	(100.0%)
Capital Expenditure Functional	**82 779**	**40 779**	**7 837**	**9.5%**	**6 778**	**8.2%**	**2 065**	**5.1%**	**2 619**	**6.4%**	**19 300**	**47.3%**	**1 550**	**33.1%**	**69.0%**
Municipal governance and administration	**1 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 156**	**12 156**	**356**	**2.9%**	**-**	**-**	**-**	**-**	**1 620**	**13.3%**	**1 976**	**16.3%**	**-**	**9.9%**	**(100.0%)**
Community and Social Services	12 156	12 156	356	2.9%	-	-	-	-	1 620	13.3%	1 976	16.3%	-	9.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**69 623**	**23 623**	**7 481**	**10.7%**	**6 778**	**9.7%**	**2 065**	**8.7%**	**999**	**4.2%**	**17 323**	**73.3%**	**1 550**	**36.8%**	**(35.5%)**
Energy sources	52 600	6 600	-	-	2 172	4.1%	-	-	-	-	2 172	32.9%	1 550	18.2%	(100.0%)
Water Management	11 000	7 000	-	-	-	-	1 996	28.5%	999	14.3%	2 995	42.8%	-	13.8%	(100.0%)
Waste Water Management	6 023	10 023	7 481	124.2%	4 606	76.5%	69	.7%	-	-	12 156	121.3%	-	50.5%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2025/26 Budget: Main appropriation	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	**185 103**	**185 103**	**13 722**	**7.4%**	**35 755**	**19.3%**	**36 065**	**19.5%**	**9 110**	**4.9%**	**94 652**	**51.1%**	**101 113**	**212.9%**	**(91.0%)**
Property rates	16 897	16 897	2 092	12.4%	5 326	31.5%	2 750	16.3%	1 866	11.0%	12 034	71.2%	32 595	563.5%	(94.3%)
Service charges	40 541	40 541	7 762	19.1%	9 085	22.4%	7 490	18.5%	7 127	17.6%	31 465	77.6%	64 267	660.3%	(88.9%)
Other revenue	28 632	28 632	203	.7%	147	.5%	152	.5%	85	.3%	587	2.1%	2 645	51.9%	(96.8%)
Transfers and Subsidies - Operational	60 474	60 474	3 664	6.1%	16 405	27.1%	14 267	23.6%	32	.1%	34 367	56.8%	-	-	(100.0%)
Transfers and Subsidies - Capital	35 779	35 779	-	-	4 792	13.4%	11 406	31.9%	-	-	16 198	45.3%	-	-	-
Interest	2 779	2 779	-	-	-	-	-	-	-	-	-	-	1 606	153.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(141 072)**	**(141 072)**	**11 568**	**(8.2%)**	**323**	**(.2%)**	**(8 132)**	**5.8%**	**(6 272)**	**4.4%**	**(2 514)**	**1.8%**	**2 394**	**6.9%**	**(362.0%)**
Suppliers and employees	(139 585)	(139 585)	11 568	(8.3%)	323	(.2%)	(8 132)	5.8%	(6 272)	4.5%	(2 514)	1.8%	2 394	7.0%	(362.0%)

Finance charges	(1 137)	(1 137)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(350)	(350)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 031**	**44 031**	**25 290**	**57.4%**	**36 077**	**81.9%**	**27 933**	**63.4%**	**2 838**	**6.4%**	**92 138**	**209.3%**	**103 507**	**958.2%**	**(97.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 779)**	**(36 779)**	**(6 895)**	**18.7%**	**(2 913)**	**7.9%**	**(1 724)**	**4.7%**	**(3 012)**	**8.2%**	**(14 543)**	**39.5%**	**(1 782)**	**48.6%**	**69.0%**
Capital assets	(36 779)	(36 779)	(6 895)	18.7%	(2 913)	7.9%	(1 724)	4.7%	(3 012)	8.2%	(14 543)	39.5%	(1 782)	48.6%	69.0%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 779)**	**(36 779)**	**(6 895)**	**18.7%**	**(2 913)**	**7.9%**	**(1 724)**	**4.7%**	**(3 012)**	**8.2%**	**(14 543)**	**39.5%**	**(1 782)**	**48.6%**	**69.0%**
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	**7 252**	**7 252**	**18 395**	**253.7%**	**33 165**	**457.3%**	**26 209**	**361.4%**	**(174)**	**(2.4%)**	**77 595**	**1 070.0%**	**101 724**	**5 886.3%**	**(100.2%)**
Cash/cash equivalents at the year begin:	13 377	36 946	34 765	259.9%	53 160	397.4%	86 325	233.7%	112 534	304.6%	34 765	94.1%	233 616	-	(51.8%)
Cash/cash equivalents at the year end:	**20 629**	**44 198**	**53 160**	**257.7%**	**86 325**	**418.5%**	**112 534**	**254.6%**	**112 360**	**254.2%**	**112 360**	**254.2%**	**335 341**	**1 052.9%**	**(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	2 875	3.1%	1 231	1.3%	1 069	1.2%	87 769	94.4%	92 943	34.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 902	15.6%	658	2.6%	580	2.3%	19 858	79.4%	24 997	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 558	4.0%	1 115	1.7%	1 083	1.7%	59 298	92.6%	64 054	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 074	2.7%	509	1.3%	505	1.3%	38 286	94.8%	40 375	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 296	2.9%	591	1.3%	581	1.3%	41 998	94.4%	44 466	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	113	3.3%	51	1.5%	48	1.4%	3 238	93.8%	3 450	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	5.2%	0	.2%	0	.2%	150	94.3%	159	.1%	-	-	-	-
Total By Income Source	**11 825**	**4.4%**	**4 155**	**1.5%**	**3 867**	**1.4%**	**250 597**	**92.7%**	**270 445**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 521	8.7%	818	2.0%	765	1.9%	35 401	87.4%	40 506	15.0%	-	-	-	-
Commercial	2 438	11.4%	571	2.7%	523	2.5%	17 782	83.4%	21 315	7.9%	-	-	-	-
Households	5 020	2.7%	2 332	1.3%	2 219	1.2%	176 854	94.9%	186 425	68.9%	-	-	-	-
Other	845	3.8%	434	2.0%	359	1.6%	20 560	92.6%	22 199	8.2%	-	-	-	-
Total By Customer Group	**11 825**	**4.4%**	**4 155**	**1.5%**	**3 867**	**1.4%**	**250 597**	**92.7%**	**270 445**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	3 017	2.8%	2 299	2.2%	2 095	2.0%	99 250	93.1%	106 660	75.2%
Bulk Water	243	100.0%	-	-	-	-	-	-	243	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	6	57.9%	4	42.1%	11	-
Loan repayments	-	-	-	-	-	-	17	100.0%	17	-
Trade Creditors	1 510	11.4%	274	2.1%	946	7.1%	10 515	79.4%	13 245	9.3%
Auditor-General	100	.5%	-	-	53	.3%	18 440	99.2%	18 592	13.1%
Other	3	.1%	146	4.8%	105	3.4%	2 824	91.8%	3 078	2.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 872**	**3.4%**	**2 719**	**1.9%**	**3 205**	**2.3%**	**131 051**	**92.4%**	**141 846**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**271 803**	**283 981**	**82 507**	**30.4%**	**63 367**	**23.3%**	**59 739**	**21.0%**	**40 922**	**14.4%**	**246 535**	**86.8%**	**38 062**	**88.1%**	**7.5%**
Exchange Revenue															
Service charges - Electricity	58 271	64 002	17 406	29.9%	11 668	20.0%	13 556	21.2%	14 803	23.1%	57 434	89.7%	11 968	82.8%	23.7%
Service charges - Water	24 047	24 047	4 937	20.5%	5 410	22.5%	5 584	23.2%	4 930	20.5%	20 861	86.8%	4 368	81.7%	12.9%
Service charges - Waste Water Management	15 588	15 065	3 821	24.5%	3 730	23.9%	3 689	24.5%	3 704	24.6%	14 944	99.2%	3 396	93.7%	9.0%
Service charges - Waste Management	9 858	9 858	2 560	26.0%	2 627	26.7%	2 446	24.8%	2 457	24.9%	10 090	102.4%	2 215	97.3%	10.9%
Sale of Goods and Rendering of Services	416	308	74	17.9%	48	11.6%	98	31.8%	46	15.0%	267	86.7%	27	26.5%	74.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 999	30 406	7 369	32.0%	7 730	33.6%	7 978	26.2%	7 166	23.6%	30 244	99.5%	7 140	128.4%	.4%
Interest earned from Current and Non Current Assets	548	756	202	36.9%	174	31.8%	196	25.9%	318	42.0%	890	117.6%	243	138.9%	30.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	105	83	23	21.6%	25	24.2%	13	15.5%	19	23.3%	80	97.2%	23	96.9%	(16.3%)
Rental from Fixed Assets	199	173	57	28.4%	23	11.6%	41	23.5%	33	19.3%	154	89.0%	35	77.8%	(5.5%)
Licences or permits	77	77	7	9.8%	1	.9%	5	6.6%	5	6.0%	18	23.3%	10	69.4%	(52.6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 439	834	165	11.5%	128	8.9%	284	34.0%	346	41.4%	922	110.5%	141	50.3%	144.4%
Non-Exchange Revenue															
Property rates	20 770	20 770	9 206	44.3%	3 880	18.7%	3 882	18.7%	3 886	18.7%	20 855	100.4%	3 599	99.3%	8.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 736	27 736	664	2.4%	587	2.1%	308	1.1%	100	.4%	1 658	6.0%	1 553	18.7%	(93.6%)
Licences or permits	925	925	276	29.8%	158	17.1%	319	34.5%	362	39.2%	1 115	120.6%	389	105.7%	(6.8%)
Transfer and subsidies - Operational	81 702	81 702	33 966	41.6%	25 246	30.9%	19 379	23.7%	900	1.1%	79 491	97.3%	1 251	99.2%	(28.1%)
Interest Receivables	5 137	5 253	1 255	24.4%	1 412	27.5%	1 443	27.5%	1 328	25.3%	5 438	103.5%	1 225	100.3%	8.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 987	1 987	517	26.0%	519	26.1%	519	26.1%	520	26.2%	2 075	104.4%	480	161.2%	8.3%
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**269 013**	**279 146**	**23 496**	**8.7%**	**50 176**	**18.7%**	**50 092**	**17.9%**	**43 866**	**15.7%**	**167 630**	**60.1%**	**43 298**	**66.3%**	**1.3%**
Employee related costs	87 183	89 773	11 751	13.5%	17 260	19.8%	20 310	22.6%	18 376	20.5%	67 697	75.4%	17 064	74.1%	7.7%
Remuneration of councillors	6 305	6 305	1 444	22.9%	1 444	22.9%	1 444	22.9%	1 706	27.1%	6 038	95.8%	1 444	95.6%	18.2%
Bulk purchases - electricity	66 273	66 273	22	-	20 778	31.4%	16 584	25.0%	18 004	27.2%	55 388	83.6%	8 874	90.3%	102.9%
Inventory consumed	1 834	1 854	49	2.7%	295	16.1%	196	10.6%	247	13.3%	787	42.5%	274	44.0%	(9.8%)
Debt impairment	18 803	25 971	-	-	2	-	-	-	(116 261)	(447.7%)	(116 259)	(447.7%)	-	-	(100.0%)
Depreciation, Amortisation and Impairment	27 457	27 457	-	-	-	-	-	-	2	-	2	-	-	.7%	(100.0%)
Interest,Dividends and Rent on Land	2 000	2 000	-	-	-	-	-	-	1 107	55.4%	1 107	55.4%	1 315	97.4%	(15.8%)
Contracted services	19 564	19 701	4 062	20.8%	2 596	13.3%	3 593	18.2%	3 337	16.9%	13 588	69.0%	4 735	80.9%	(29.5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 592	3 563	20	.8%	162	6.3%	376	10.5%	109 789	3 081.7%	110 347	3 097.4%	165	40.0%	66 341.1%
Operational Cost and Other Cost	37 002	36 251	6 149	16.6%	7 637	20.6%	7 589	20.9%	7 559	20.9%	28 934	79.8%	9 428	83.1%	(19.8%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 790**	**4 835**	**59 010**		**13 191**		**9 647**		**(2 944)**		**78 905**		**(5 236)**		
Transfers and subsidies - capital (monetary allocations)	37 433	28 233	9 146	24.4%	3 616	9.7%	16 091	57.0%	-	-	28 853	102.2%	12 000	151.9%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 223**	**33 067**	**68 156**		**16 807**		**25 738**		**(2 944)**		**107 758**		**6 764**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**40 223**	**33 067**	**68 156**		**16 807**		**25 738**		**(2 944)**		**107 758**		**6 764**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 223**	**33 067**	**68 156**		**16 807**		**25 738**		**(2 944)**		**107 758**		**6 764**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	34	34	11	32.4%	11	31.3%	1	3.7%	7	20.1%	29	87.4%	2	55.6%	238.0%
Surplus/(Deficit) for the year	**40 256**	**33 101**	**68 167**		**16 818**		**25 739**		**(2 937)**		**107 787**		**6 766**		
				-		-		-		-		-		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	**40 154**	**31 754**	**2 431**	**6.1%**	**7 114**	**17.7%**	**3 887**	**12.2%**	**12 741**	**40.1%**	**26 173**	**82.4%**	**11 580**	**120.0%**	**10.0%**
National Government	37 433	28 233	2 422	6.5%	7 085	18.9%	3 613	12.8%	10 854	38.4%	23 974	84.9%	10 705	124.7%	1.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 433**	**28 233**	**2 422**	**6.5%**	**7 085**	**18.9%**	**3 613**	**12.8%**	**10 854**	**38.4%**	**23 974**	**84.9%**	**10 705**	**124.7%**	**1.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 721	3 521	8	.3%	30	1.1%	273	7.8%	1 887	53.6%	2 199	62.4%	875	84.0%	115.7%
Capital Expenditure Functional	**40 154**	**31 754**	**2 431**	**6.1%**	**7 114**	**17.7%**	**3 887**	**12.2%**	**12 741**	**40.1%**	**26 173**	**82.4%**	**11 580**	**120.0%**	**10.0%**
Municipal governance and administration	**350**	**350**	**-**	**-**	**-**	**-**	**-**	**-**	**135**	**38.6%**	**135**	**38.6%**	**61**	**60.6%**	**122.8%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	350	350	-	-	-	-	-	-	135	38.6%	135	38.6%	61	60.6%	122.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**1 600**	**353**	**3.5%**	**1 171**	**11.7%**	**(1 179)**	**(73.7%)**	**784**	**49.0%**	**1 129**	**70.6%**	**5 859**	**509.4%**	**(86.6%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	10 000	1 600	353	3.5%	1 171	11.7%	(1 179)	(73.7%)	784	49.0%	1 129	70.6%	5 859	509.4%	(86.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 571**	**1 571**	**8**	**.5%**	**30**	**1.9%**	**273**	**17.4%**	**967**	**61.6%**	**1 278**	**81.4%**	**2 622**	**118.1%**	**(63.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 571	1 571	8	.5%	30	1.9%	273	17.4%	967	61.6%	1 278	81.4%	2 622	118.1%	(63.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 233**	**28 233**	**2 070**	**7.3%**	**5 914**	**20.9%**	**4 793**	**17.0%**	**10 854**	**38.4%**	**23 630**	**83.7%**	**3 038**	**60.7%**	**257.3%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	763	61.8%	(100.0%)
Water Management	15 800	15 800	1	-	5 168	32.7%	1 782	11.3%	6 259	39.6%	13 209	83.6%	1 992	49.3%	214.2%
Waste Water Management	12 433	12 433	2 069	16.6%	745	6.0%	3 011	24.2%	4 596	37.0%	10 421	83.8%	284	85.3%	1 520.9%
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	**270 025**	**269 256**	**79 371**	**29.4%**	**67 281**	**24.9%**	**70 846**	**26.3%**	**34 389**	**12.8%**	**251 886**	**93.5%**	**51 891**	**111.5%**	**(33.7%)**
Property rates	17 456	17 456	2 733	15.7%	3 027	17.3%	2 795	16.0%	2 390	13.7%	10 945	62.7%	2 382	72.4%	.3%
Service charges	86 958	91 892	14 691	16.9%	14 756	17.0%	19 122	20.8%	14 808	16.1%	63 377	69.0%	13 522	72.1%	9.5%
Other revenue	30 841	30 080	18 366	59.5%	20 228	65.6%	12 730	42.3%	15 688	52.2%	67 013	222.8%	23 476	301.6%	(33.2%)
Transfers and Subsidies - Operational	81 702	81 702	33 966	41.6%	25 246	30.9%	19 379	23.7%	900	1.1%	79 491	97.3%	-	97.6%	(100.0%)
Transfers and Subsidies - Capital	37 433	28 233	9 146	24.4%	3 616	9.7%	16 091	57.0%	-	-	28 853	102.2%	12 000	151.9%	(100.0%)
Interest	15 635	19 894	470	3.0%	407	2.6%	728	3.7%	602	3.0%	2 208	11.1%	510	12.1%	18.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(209 367)**	**(214 083)**	**(38 931)**	**18.6%**	**(21 148)**	**10.1%**	**(20 756)**	**9.7%**	**(5 746)**	**2.7%**	**(86 582)**	**40.4%**	**(20 306)**	**54.9%**	**(71.7%)**
Suppliers and employees	(209 367)	(214 083)	(38 931)	18.6%	(21 148)	10.1%	(20 756)	9.7%	(5 746)	2.7%	(86 582)	40.4%	(20 306)	55.2%	(71.7%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**60 658**	**55 174**	**40 440**	**66.7%**	**46 133**	**76.1%**	**50 089**	**90.8%**	**28 642**	**51.9%**	**165 304**	**299.6%**	**31 585**	**372.1%**	**(9.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(40 154)**	**(31 754)**	**(6 150)**	**15.3%**	**(8 177)**	**20.4%**	**(6 314)**	**19.9%**	**(9 217)**	**29.0%**	**(29 858)**	**94.0%**	**(8 391)**	**105.8%**	**9.8%**
Capital assets	(40 154)	(31 754)	(6 150)	15.3%	(8 177)	20.4%	(6 314)	19.9%	(9 217)	29.0%	(29 858)	94.0%	(8 391)	105.8%	9.8%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(40 154)**	**(31 754)**	**(6 150)**	**15.3%**	**(8 177)**	**20.4%**	**(6 314)**	**19.9%**	**(9 217)**	**29.0%**	**(29 858)**	**94.0%**	**(8 391)**	**105.8%**	**9.8%**
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	**20 504**	**23 420**	**34 291**	**167.2%**	**37 956**	**185.1%**	**43 775**	**186.9%**	**19 425**	**82.9%**	**135 446**	**578.3%**	**23 194**	**657.1%**	**(16.2%)**
Cash/cash equivalents at the year begin:	17 272	5 524	5 524	32.0%	39 814	230.5%	77 770	1 407.9%	121 545	2 200.3%	5 524	100.0%	114 467	100.0%	6.2%
Cash/cash equivalents at the year end:	**37 776**	**28 944**	**39 814**	**105.4%**	**77 770**	**205.9%**	**121 545**	**419.9%**	**140 970**	**487.0%**	**140 970**	**487.0%**	**137 660**	**598.9%**	**2.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(921)	(.9%)	1 591	1.5%	1 713	1.6%	105 775	97.8%	108 158	23.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 518	7.9%	3 321	5.8%	1 878	3.3%	47 620	83.1%	57 336	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	984	1.9%	836	1.6%	700	1.4%	48 493	95.1%	51 013	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 423	2.1%	1 294	1.9%	1 172	1.7%	65 331	94.4%	69 220	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	756	1.1%	848	1.3%	749	1.1%	64 432	96.5%	66 785	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(13)	(.5%)	0	-	0	-	2 587	100.5%	2 574	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 665	2.3%	2 642	2.3%	2 656	2.3%	106 734	93.1%	114 697	24.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 444)	226.5%	8	(1.2%)	7	(1.0%)	792	(124.3%)	(638)	(.1%)	-	-	-	-
Total By Income Source	**7 968**	**1.7%**	**10 541**	**2.2%**	**8 874**	**1.9%**	**441 764**	**94.2%**	**469 146**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	922	3.9%	1 414	6.0%	1 360	5.8%	19 874	84.3%	23 570	5.0%	-	-	-	-
Commercial	1 663	7.5%	1 014	4.6%	879	4.0%	18 671	84.0%	22 228	4.7%	-	-	-	-
Households	5 810	1.6%	6 858	1.9%	5 513	1.5%	350 635	95.1%	368 817	78.6%	-	-	-	-
Other	(428)	(.8%)	1 254	2.3%	1 122	2.1%	52 583	96.4%	54 531	11.6%	-	-	-	-
Total By Customer Group	**7 968**	**1.7%**	**10 541**	**2.2%**	**8 874**	**1.9%**	**441 764**	**94.2%**	**469 146**	**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	7 973	14.3%	11 174	20.0%	5 234	9.4%	31 372	56.3%	55 753	85.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23	6.3%	-	-	-	-	341	93.7%	364	.6%
Auditor-General	475	32.2%	30	2.0%	30	2.1%	943	63.8%	1 478	2.3%
Other	6 989	91.7%	530	7.0%	37	.5%	67	.9%	7 623	11.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 460**	**23.7%**	**11 735**	**18.0%**	**5 301**	**8.1%**	**32 723**	**50.2%**	**65 218**	**100.0%**

Contact Details

Municipal Manager	Mr Themsile W Msengana	051 753 0777
Chief Financial Officer	Ms Segomoco Jordan	071 380 5785

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
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	**392 856**	**398 576**	**44 396**	**11.3%**	**56 325**	**14.3%**	**57 666**	**14.5%**	**38 160**	**9.6%**	**196 547**	**49.3%**	**10 154**	**15.3%**	**275.8%**
Exchange Revenue															
Service charges - Electricity	153 969	153 191	5 061	3.3%	15 105	9.8%	12 849	8.4%	12 011	7.8%	45 026	29.4%	17 723	16.5%	(32.2%)
Service charges - Water	39 839	38 851	301	.8%	3 196	8.0%	2 965	7.6%	1 419	3.7%	7 880	20.3%	(18 486)	(34.3%)	(107.7%)
Service charges - Waste Water Management	12 013	9 540	1 490	12.4%	4 428	36.9%	2 946	30.9%	2 948	30.9%	11 812	123.8%	1 992	52.7%	48.0%
Service charges - Waste Management	5 318	3 629	740	13.9%	2 195	41.3%	1 460	40.2%	1 454	40.1%	5 849	161.2%	1 070	57.5%	35.9%
Sale of Goods and Rendering of Services	1 582	1 582	180	11.4%	104	6.6%	95	6.0%	33	2.1%	413	26.1%	170	25.1%	(80.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 702	31 090	2 861	29.5%	5 740	59.2%	5 916	19.0%	6 066	19.5%	20 583	66.2%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	4 811	5 029	222	4.6%	300	6.2%	215	4.3%	1 288	25.6%	2 024	40.3%	1 212	15.4%	6.3%
Dividends	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	499	579	43	8.7%	58	11.5%	47	8.0%	29	5.1%	177	30.6%	28	22.9%	4.8%
Licences or permits	1 793	1 793	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	19	1 500	241	1 251.1%	195	1 009.8%	276	18.4%	170	11.3%	882	58.8%	39	521.9%	332.6%
Non-Exchange Revenue															
Property rates	89 871	89 871	3 491	3.9%	10 202	11.4%	7 008	7.8%	7 022	7.8%	27 723	30.8%	6 495	25.2%	8.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 275	3 275	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 588	58 073	27 506	39.5%	10 490	15.1%	16 604	28.6%	1 257	2.2%	55 857	96.2%	(88)	23.0%	(1 527.2%)
Interest Receivables	574	574	2 259	393.6%	4 313	751.5%	4 387	764.4%	4 463	777.8%	15 421	2 687.4%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 899	-	-	-	2 899	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**391 758**	**449 485**	**14 893**	**3.8%**	**22 337**	**5.7%**	**80 367**	**17.9%**	**55 835**	**12.4%**	**173 431**	**38.6%**	**147 203**	**51.2%**	**(62.1%)**
Employee related costs	128 470	128 470	160	.1%	-	-	-	-	-	-	160	.1%	106 678	96.6%	(100.0%)
Remuneration of councillors	6 042	6 042	-	-	-	-	529	8.8%	548	9.1%	1 078	17.8%	6 607	58.5%	(91.7%)
Bulk purchases - electricity	80 000	120 000	-	-	8 350	10.4%	24 279	20.2%	30 625	25.5%	63 254	52.7%	16 129	38.6%	89.9%
Inventory consumed	12 656	11 563	3 946	31.2%	70	.6%	2 803	24.2%	429	3.7%	7 247	62.7%	1 344	11.0%	(68.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 336	11 336	-	-	-	-	26 329	232.3%	-	-	26 329	232.3%	-	-	-
Interest,Dividends and Rent on Land	10 478	42 479	6	.1%	4 448	42.5%	14 423	34.0%	16 244	38.2%	35 121	82.7%	4 243	39.0%	282.8%
Contracted services	26 320	27 922	5 572	21.2%	3 076	11.7%	6 064	21.7%	3 919	14.0%	18 632	66.7%	5 850	30.3%	(33.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	67 239	67 239	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	49 218	34 435	5 209	10.6%	6 392	13.0%	5 939	17.2%	4 070	11.8%	21 611	62.8%	6 352	21.7%	(35.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 097**	**(50 909)**	**29 503**		**33 988**		**(22 701)**		**(17 675)**		**23 116**		**(137 048)**		
Transfers and subsidies - capital (monetary allocations)	38 737	58 737	-	-	8 716	22.5%	-	-	54 587	92.9%	63 303	107.8%	7 145	25.7%	664.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**36 912**		**86 419**		**(129 903)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**36 912**		**86 419**		**(129 903)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**36 912**		**86 419**		**(129 903)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 834**	**7 828**	**29 503**		**42 704**		**(22 701)**		**36 912**		**86 419**		**(129 903)**		
				-		-		-		-		-		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	**42 360**	**62 210**	**4 554**	**10.7%**	**4 981**	**11.8%**	**15 007**	**24.1%**	**553**	**.9%**	**25 095**	**40.3%**	**17 794**	**38.3%**	**(96.9%)**
National Government	38 710	58 710	2 571	6.6%	4 968	12.8%	14 805	25.2%	553	.9%	22 897	39.0%	12 825	36.7%	(95.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 710**	**58 710**	**2 571**	**6.6%**	**4 968**	**12.8%**	**14 805**	**25.2%**	**553**	**.9%**	**22 897**	**39.0%**	**12 825**	**36.7%**	**(95.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 650	3 500	1 983	54.3%	14	.4%	202	5.8%	-	-	2 198	62.8%	4 969	44.7%	(100.0%)
Capital Expenditure Functional	**42 360**	**62 210**	**4 554**	**10.7%**	**4 981**	**11.8%**	**15 007**	**24.1%**	**553**	**.9%**	**25 095**	**40.3%**	**17 794**	**38.3%**	**(96.9%)**
Municipal governance and administration	**150**	**-**	**969**	**646.2%**	**14**	**9.0%**	**59**	**-**	**-**	**-**	**1 042**	**-**	**31**	**17.2%**	**(100.0%)**
Executive and Council	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Finance and administration	150	-	969	645.7%	14	9.0%	59	-	-	-	1 041	-	31	17.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 100**	**1 100**	**-**	**-**	**-**	**-**	**14**	**1.3%**	**-**	**-**	**14**	**1.3%**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	14	-	-	-	14	-	-	-	-
Public Safety	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 110**	**61 110**	**3 584**	**8.7%**	**4 968**	**12.1%**	**14 934**	**24.4%**	**553**	**.9%**	**24 039**	**39.3%**	**17 763**	**39.3%**	**(96.9%)**
Energy sources	2 652	2 652	1 098	41.4%	-	-	129	4.8%	-	-	1 226	46.2%	3 080	29.7%	(100.0%)
Water Management	10 200	30 200	2 487	24.4%	4 968	48.7%	14 805	49.0%	553	1.8%	22 812	75.5%	9 989	32.6%	(94.5%)
Waste Water Management	28 258	28 258	-	-	-	-	-	-	-	-	-	-	4 694	279.4%	(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	**373 753**	**383 389**	**97 356**	**26.0%**	**96 099**	**25.7%**	**122 322**	**31.9%**	**26 585**	**6.9%**	**342 362**	**89.3%**	**81 025**	**53.3%**	**(67.2%)**
Property rates	77 995	77 995	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	175 477	175 477	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 145	8 078	1 800	25.2%	-	-	9 963	123.3%	1	-	11 764	145.6%	25 254	368.9%	(100.0%)
Transfers and Subsidies - Operational	69 588	58 073	95 556	137.3%	96 013	138.0%	112 359	193.5%	26 584	45.8%	330 511	569.1%	55 771	164.3%	(52.3%)
Transfers and Subsidies - Capital	38 737	58 737	-	-	-	-	-	-	-	-	-	-	-	86.3%	-
Interest	4 811	5 029	-	-	87	1.8%	-	-	-	-	87	1.7%	-	(4.1%)	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(281 298)**	**(349 698)**	**(58 265)**	**20.7%**	**(51 655)**	**18.4%**	**(65 042)**	**18.6%**	**(20 525)**	**5.9%**	**(195 487)**	**55.9%**	**56 736**	**(10.5%)**	**(136.2%)**
Suppliers and employees	(270 821)	(312 689)	(58 265)	21.5%	(51 655)	19.1%	(65 042)	20.8%	(20 525)	6.6%	(195 487)	62.5%	56 736	(10.9%)	(136.2%)

Finance charges	(10 478)	(37 009)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**92 455**	**33 691**	**39 091**	**42.3%**	**44 444**	**48.1%**	**57 280**	**170.0%**	**6 060**	**18.0%**	**146 875**	**435.9%**	**137 761**	**403.7%**	**(95.6%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(42 410)**	**(62 210)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(42 410)	(62 210)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(42 410)**	**(62 210)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**50 045**	**(28 519)**	**39 091**	**78.1%**	**44 444**	**88.8%**	**57 280**	**(200.8%)**	**6 060**	**(21.2%)**	**146 875**	**(515.0%)**	**137 761**	**(13 160.1%)**	**(95.6%)**
Cash/cash equivalents at the year begin:	26 237	36 909	-	-	39 091	149.0%	83 535	226.3%	140 815	381.5%	-	-	85 627	-	64.5%
Cash/cash equivalents at the year end:	**76 282**	**8 391**	**39 091**	**51.2%**	**83 535**	**109.5%**	**140 815**	**1 678.2%**	**146 875**	**1 750.5%**	**146 875**	**1 750.5%**	**223 388**	**854.3%**	**(34.3%)**

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	3 491	2.0%	2	-	3 254	1.9%	163 817	96.0%	170 562	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 142	3.9%	1	-	5 329	4.0%	121 291	92.1%	131 763	19.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 905	1.4%	145	.1%	2 739	1.3%	205 392	97.3%	211 180	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 490	2.9%	2	-	2 375	2.8%	80 231	94.3%	85 098	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 348	2.5%	2	-	1 312	2.5%	50 307	95.0%	52 969	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	.2%	17	.2%	15	.1%	10 048	99.5%	10 095	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	9 220	100.0%	9 220	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(420)	4.1%	(149)	1.5%	(74)	.7%	(9 490)	93.7%	(10 132)	(1.5%)	-	-	-	-
Total By Income Source	**14 972**	**2.3%**	**20**	**-**	**14 949**	**2.3%**	**630 814**	**95.5%**	**660 755**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 972	2.3%	20	-	14 949	2.3%	630 814	95.5%	660 755	100.0%	-	-	-	-
Total By Customer Group	**14 972**	**2.3%**	**20**	**-**	**14 949**	**2.3%**	**630 814**	**95.5%**	**660 755**	**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	22 895	3.7%	11 285	1.8%	10 461	1.7%	576 869	92.8%	621 510	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**22 895**	**3.7%**	**11 285**	**1.8%**	**10 461**	**1.7%**	**576 869**	**92.8%**	**621 510**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**107 868**	**99 520**	**28 496**	**26.4%**	**22 584**	**20.9%**	**19 420**	**19.5%**	**13 320**	**13.4%**	**83 820**	**84.2%**	**19 663**	**23.6%**	**(32.3%)**
Exchange Revenue															
Service charges - Electricity	16 095	16 095	14 702	91.3%	6 513	40.5%	4 413	27.4%	8 512	52.9%	34 141	212.1%	5 452	51.1%	56.1%
Service charges - Water	5 623	5 623	990	17.6%	1 560	27.7%	2 030	36.1%	1 047	18.6%	5 627	100.1%	1 591	50.7%	(34.2%)
Service charges - Waste Water Management	4 352	4 352	787	18.1%	1 182	27.2%	1 202	27.6%	799	18.4%	3 971	91.2%	777	49.4%	2.9%
Service charges - Waste Management	4 755	4 755	834	17.5%	1 307	27.5%	1 285	27.0%	823	17.3%	4 249	89.4%	746	44.9%	10.4%
Sale of Goods and Rendering of Services	22	22	9	39.4%	21	98.3%	11	52.1%	12	55.2%	53	245.0%	79	388.1%	(84.9%)
Agency services	35	35	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	12	-	-	7	-	-	-	-	-	7	58.5%	-	-	-
Interest earned from Current and Non Current Assets	2 540	3 120	446	17.6%	992	39.1%	357	11.4%	129	4.1%	1 925	61.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	211	210	26	12.3%	(61)	(29.1%)	21	9.9%	14	6.5%	(1)	(.5%)	232	120.7%	(94.1%)
Licences or permits	11	11	-	-	-	-	4	40.3%	0	1.4%	5	41.7%	-	-	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	16 414	1 678	1	-	-	-	0	-	-	-	1	.1%	(79)	(.3%)	(100.0%)
Non-Exchange Revenue															
Property rates	11 377	15 575	10 614	93.3%	1 527	13.4%	311	2.0%	1 893	12.2%	14 345	92.1%	1 349	20.2%	40.3%
Surcharges and Taxes	1 793	1 793	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	0	-	-	-	-	-	-	-	-	-	-	0	3.2%	(100.0%)
Licences or permits	6	6	4	68.8%	11	206.5%	3	53.5%	4	72.0%	22	400.8%	-	-	(100.0%)
Transfer and subsidies - Operational	42 265	43 865	-	-	9 400	22.2%	9 655	22.0%	-	-	19 054	43.4%	9 402	22.0%	(100.0%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	528	528	84	16.0%	125	23.7%	127	24.0%	86	16.3%	422	80.0%	114	30.2%	(24.9%)
Gains on Disposal of Fixed and Intangible Assets	11	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 831	1 831	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**104 364**	**100 632**	**11 996**	**11.5%**	**19 949**	**19.1%**	**20 205**	**20.1%**	**13 952**	**13.9%**	**66 103**	**65.7%**	**15 948**	**18.3%**	**(12.5%)**
Employee related costs	31 407	28 092	3 612	11.5%	5 953	19.0%	6 549	23.3%	4 177	14.9%	20 291	72.2%	5 372	25.2%	(22.2%)
Remuneration of councillors	5 314	5 314	880	16.6%	1 276	24.0%	1 538	28.9%	1 057	19.9%	4 751	89.4%	1 276	36.7%	(17.2%)
Bulk purchases - electricity	21 022	14 992	1 764	8.4%	2 255	10.7%	4 525	30.2%	3 794	25.3%	12 337	82.3%	4 343	21.9%	(12.7%)
Inventory consumed	2 703	2 581	235	8.7%	484	17.9%	388	15.0%	463	17.9%	1 570	60.8%	450	17.7%	2.8%
Debt impairment	3 069	3 069	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	5 543	5 543	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	955	55	-	-	-	-	18	32.2%	28	50.0%	45	82.2%	-	-	(100.0%)
Contracted services	16 606	22 497	3 716	22.4%	4 445	26.8%	5 269	23.4%	2 664	11.8%	16 094	71.5%	2 734	21.3%	(2.6%)
Transfers and subsidies	1 159	1 159	23	2.0%	5	.4%	-	-	-	-	28	2.4%	22	2.0%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	14 993	15 736	1 767	11.8%	5 531	36.9%	1 920	12.2%	1 769	11.2%	10 987	69.8%	1 750	12.0%	1.1%
Disposal of Fixed and Intangible Assets	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 590	1 590	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 504**	**(1 112)**	**16 500**		**2 635**		**(786)**		**(632)**		**17 717**		**3 715**		
Transfers and subsidies - capital (monetary allocations)	10 269	10 269	-	-	829	8.1%	5 330	51.9%	-	-	6 158	60.0%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**(632)**		**23 876**		**3 715**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**(632)**		**23 876**		**3 715**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**(632)**		**23 876**		**3 715**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**13 773**	**9 157**	**16 500**		**3 464**		**4 544**		**(632)**		**23 876**		**3 715**		
				-		-		-		-		-		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	**14 350**	**14 350**	**829**	**5.8%**	**1 801**	**12.6%**	**3 392**	**23.6%**	**954**	**6.6%**	**6 976**	**48.6%**	**2 173**	**15.3%**	**(56.1%)**
National Government	10 270	10 270	829	8.1%	1 801	17.5%	3 310	32.2%	954	9.3%	6 893	67.1%	2 173	16.6%	(56.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 270**	**10 270**	**829**	**8.1%**	**1 801**	**17.5%**	**3 310**	**32.2%**	**954**	**9.3%**	**6 893**	**67.1%**	**2 173**	**16.6%**	**(56.1%)**
Borrowing	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 280	1 280	-	-	-	-	83	6.5%	-	-	83	6.5%	-	-	-
Capital Expenditure Functional	**14 350**	**14 350**	**829**	**5.8%**	**1 801**	**12.6%**	**3 392**	**23.6%**	**954**	**6.6%**	**6 976**	**48.6%**	**2 173**	**15.3%**	**(56.1%)**
Municipal governance and administration	**680**	**680**	**-**	**-**	**-**	**-**	**83**	**12.2%**	**-**	**-**	**83**	**12.2%**	**-**	**-**	**-**
Executive and Council	280	280	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	400	400	-	-	-	-	83	20.7%	-	-	83	20.7%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**600**	**600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 800**	**2 800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 270**	**10 270**	**829**	**8.1%**	**1 801**	**17.5%**	**3 310**	**32.2%**	**954**	**9.3%**	**6 893**	**67.1%**	**2 173**	**16.8%**	**(56.1%)**
Energy sources	1 500	3 660	-	-	1 002	66.8%	3 108	84.9%	802	21.9%	4 912	134.2%	594	13.6%	34.9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	8 770	6 610	829	9.4%	799	9.1%	202	3.0%	151	2.3%	1 981	30.0%	1 579	18.4%	(90.4%)
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	**110 429**	**101 642**	**3 694**	**3.3%**	**6 168**	**5.6%**	**11 787**	**11.6%**	**63**	**.1%**	**21 713**	**21.4%**	**16 304**	**15.7%**	**(99.6%)**
Property rates	10 620	14 380	590	5.6%	1 646	15.5%	1 113	7.7%	605	4.2%	3 954	27.5%	972	11.5%	(37.7%)
Service charges	25 837	25 837	2 988	11.6%	2 549	9.9%	8 245	31.9%	1 592	6.2%	15 373	59.5%	6 417	36.5%	(75.2%)
Other revenue	18 491	3 753	109	.6%	1 897	10.3%	(11 337)	(302.1%)	(2 134)	(56.9%)	(11 465)	(305.5%)	(449)	(2.3%)	375.1%
Transfers and Subsidies - Operational	42 672	44 272	-	-	-	-	10 606	24.0%	-	-	10 606	24.0%	9 402	22.2%	(100.0%)
Transfers and Subsidies - Capital	10 269	10 269	-	-	-	-	3 183	31.0%	-	-	3 183	31.0%	-	-	-
Interest	2 540	3 131	7	.3%	77	3.0%	(23)	(.7%)	1	-	61	1.9%	(37)	(1.4%)	(101.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(89 307)**	**(86 576)**	**(12 961)**	**14.5%**	**(18 064)**	**20.2%**	**(21 977)**	**25.4%**	**(21 001)**	**24.3%**	**(74 003)**	**85.5%**	**(14 949)**	**22.9%**	**40.5%**
Suppliers and employees	(89 307)	(86 576)	(12 961)	14.5%	(18 064)	20.2%	(21 977)	25.4%	(21 001)	24.3%	(74 003)	85.5%	(14 949)	22.9%	40.5%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 122**	**15 066**	**(9 268)**	**(43.9%)**	**(11 896)**	**(56.3%)**	**(10 190)**	**(67.6%)**	**(20 937)**	**(139.0%)**	**(52 291)**	**(347.1%)**	**1 356**	**(7.0%)**	**(1 644.4%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(63)**	**-**	**21**	**-**	**24**	**-**	**16**	**-**	**(2)**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(63)	-	21	-	24	-	16	-	(2)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 350)**	**(14 350)**	**(953)**	**6.6%**	**(689)**	**4.8%**	**(3 901)**	**27.2%**	**(1 097)**	**7.6%**	**(6 640)**	**46.3%**	**(2 499)**	**17.6%**	**(56.1%)**
Capital assets	(14 350)	(14 350)	(953)	6.6%	(689)	4.8%	(3 901)	27.2%	(1 097)	7.6%	(6 640)	46.3%	(2 499)	17.6%	(56.1%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(14 350)**	**(14 350)**	**(1 016)**	**7.1%**	**(668)**	**4.7%**	**(3 877)**	**27.0%**	**(1 081)**	**7.5%**	**(6 642)**	**46.3%**	**(2 499)**	**17.6%**	**(56.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**7**	**-**	**4**	**-**	**1**	**-**	**0**	**-**	**12**	**-**	**25**	**-**	**(99.5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	4	-	1	-	0	-	12	-	25	-	(99.5%)
Payments	**(750)**	**(750)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(750)	(750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(750)**	**(750)**	**7**	**(1.0%)**	**4**	**(.5%)**	**1**	**(.2%)**	**0**	**-**	**12**	**(1.7%)**	**25**	**-**	**(99.5%)**
Net Increase/(Decrease) in cash held	**6 022**	**(34)**	**(10 277)**	**(170.7%)**	**(12 560)**	**(208.6%)**	**(14 065)**	**40 997.6%**	**(22 018)**	**64 177.6%**	**(58 921)**	**171 740.7%**	**(1 119)**	**(36.2%)**	**1 868.1%**
Cash/cash equivalents at the year begin:	47 204	37 458	36 227	76.7%	27 950	59.2%	18 599	49.7%	4 533	12.1%	36 227	96.7%	(3 187)	-	(242.2%)
Cash/cash equivalents at the year end:	**53 226**	**37 424**	**27 950**	**52.5%**	**18 599**	**34.9%**	**4 533**	**12.1%**	**(17 485)**	**(46.7%)**	**(17 485)**	**(46.7%)**	**(4 306)**	**(8.7%)**	**306.1%**

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**100 245**	**100 245**	**42 904**	**42.8%**	**(3 996)**	**(4.0%)**	**10 800**	**10.8%**	**12 602**	**12.6%**	**62 309**	**62.2%**	**7 216**	**62.9%**	**74.6%**
Exchange Revenue															
Service charges - Electricity	11 557	11 557	2 305	19.9%	1 839	15.9%	2 698	23.3%	1 680	14.5%	8 521	73.7%	1 766	58.0%	(4.9%)
Service charges - Water	11 189	11 189	2 170	19.4%	3 978	35.6%	3 393	30.3%	5 932	53.0%	15 473	138.3%	1 593	66.2%	272.3%
Service charges - Waste Water Management	5 083	5 083	645	12.7%	918	18.1%	913	18.0%	294	5.8%	2 771	54.5%	329	47.0%	(10.7%)
Service charges - Waste Management	2 005	2 005	312	15.6%	466	23.2%	466	23.2%	198	9.9%	1 442	71.9%	194	75.2%	2.2%
Sale of Goods and Rendering of Services	100	100	17	17.0%	3	2.9%	6	6.2%	5	5.1%	31	31.1%	94	145.4%	(94.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 047	5 047	656	13.0%	1 040	20.6%	1 111	22.0%	1 200	23.8%	4 007	79.4%	951	92.2%	26.2%
Interest earned from Current and Non Current Assets	444	444	108	24.4%	76	17.2%	6	1.4%	134	30.2%	325	73.2%	236	86.6%	(43.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	569	569	86	15.2%	118	20.8%	75	13.2%	108	19.0%	388	68.1%	157	83.7%	(31.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	10 875	10 875	2 874	26.4%	1 665	15.3%	1 660	15.3%	1 660	15.3%	7 859	72.3%	1 644	65.0%	1.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 774	42 774	33 560	78.5%	(14 480)	(33.9%)	(100)	(.2%)	800	1.9%	19 780	46.2%	-	74.4%	(100.0%)
Interest Receivables	865	865	169	19.5%	381	44.0%	572	66.1%	590	68.2%	1 712	197.8%	252	91.3%	133.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	9 736	9 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**101 323**	**107 009**	**23 493**	**23.2%**	**17 903**	**17.7%**	**18 692**	**17.5%**	**14 974**	**14.0%**	**75 061**	**70.1%**	**17 401**	**76.6%**	**(14.0%)**
Employee related costs	30 781	36 851	8 656	28.1%	8 693	28.2%	8 598	23.3%	8 499	23.1%	34 447	93.5%	7 736	90.5%	9.9%
Remuneration of councillors	4 489	4 489	1 075	23.9%	1 075	23.9%	1 068	23.8%	1 062	23.7%	4 280	95.3%	1 075	95.9%	(1.2%)
Bulk purchases - electricity	19 800	19 800	7 510	37.9%	3 874	19.6%	4 928	24.9%	(3 818)	(19.3%)	12 494	63.1%	5 151	109.8%	(174.1%)
Inventory consumed	2 903	3 289	495	17.0%	260	9.0%	266	8.1%	1 334	40.6%	2 356	71.6%	779	49.5%	71.3%
Debt impairment	3 000	3 000	62	2.1%	181	6.0%	46	1.5%	84	2.8%	373	12.4%	-	-	(100.0%)
Depreciation, Amortisation and Impairment	8 871	8 871	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 275	7 775	3 232	51.5%	2 860	45.6%	1 573	20.2%	158	2.0%	7 824	100.6%	1 794	127.7%	(91.2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 721	13 721	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	11 483	9 213	2 462	21.4%	959	8.4%	2 212	24.0%	7 655	83.1%	13 288	144.2%	867	122.9%	783.3%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 078)**	**(6 764)**	**19 411**		**(21 899)**		**(7 893)**		**(2 372)**		**(12 753)**		**(10 185)**		
Transfers and subsidies - capital (monetary allocations)	18 492	31 079	10 413	56.3%	(951)	(5.1%)	-	-	-	-	9 462	30.4%	1 810	56.3%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(2 372)**		**(3 291)**		**(8 375)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(2 372)**		**(3 291)**		**(8 375)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(2 372)**		**(3 291)**		**(8 375)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 414**	**24 314**	**29 824**		**(22 850)**		**(7 893)**		**(2 372)**		**(3 291)**		**(8 375)**		
				-		-		-		-		-		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	**18 492**	**31 079**	**19 062**	**103.1%**	**5 207**	**28.2%**	**1 171**	**3.8%**	**11 882**	**38.2%**	**37 322**	**120.1%**	**15 394**	**125.7%**	**(22.8%)**
National Government	18 492	31 079	19 062	103.1%	5 207	28.2%	1 171	3.8%	11 882	38.2%	37 322	120.1%	15 394	125.7%	(22.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 492**	**31 079**	**19 062**	**103.1%**	**5 207**	**28.2%**	**1 171**	**3.8%**	**11 882**	**38.2%**	**37 322**	**120.1%**	**15 394**	**125.7%**	**(22.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**18 492**	**31 079**	**19 062**	**103.1%**	**5 207**	**28.2%**	**1 171**	**3.8%**	**11 882**	**38.2%**	**37 322**	**120.1%**	**15 394**	**125.7%**	**(22.8%)**
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 492**	**31 079**	**19 062**	**103.1%**	**5 207**	**28.2%**	**1 171**	**3.8%**	**11 882**	**38.2%**	**37 322**	**120.1%**	**15 394**	**125.7%**	**(22.8%)**
Energy sources	400	400	120	30.0%	180	45.0%	-	-	-	-	300	75.0%	1 671	142.9%	(100.0%)
Water Management	18 092	30 679	18 942	104.7%	5 027	27.8%	1 171	3.8%	11 882	38.7%	37 022	120.7%	13 724	123.5%	(13.4%)
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	**164 510**	**177 097**	**84 702**	**51.5%**	**(13 311)**	**(8.1%)**	**(988)**	**(.6%)**	**30 695**	**17.3%**	**101 098**	**57.1%**	**20 287**	**57.0%**	**51.3%**
Property rates	9 901	9 901	760	7.7%	718	7.3%	670	6.8%	950	9.6%	3 098	31.3%	1 369	71.6%	(30.6%)
Service charges	22 279	22 279	2 538	11.4%	2 608	11.7%	3 130	14.0%	10 759	48.3%	19 034	85.4%	4 125	68.9%	160.8%
Other revenue	77 031	89 617	50 824	66.0%	(1 373)	(1.8%)	(4 718)	(5.3%)	18 959	21.2%	63 693	71.1%	11 382	58.8%	66.6%
Transfers and Subsidies - Operational	36 674	36 674	30 560	83.3%	(15 280)	(41.7%)	(100)	(.3%)	-	-	15 180	41.4%	-	66.7%	-
Transfers and Subsidies - Capital	18 492	18 492	-	-	-	-	-	-	-	-	-	-	3 389	23.7%	(100.0%)
Interest	134	134	20	14.6%	16	12.0%	30	22.7%	27	20.0%	93	69.2%	23	(147.3%)	17.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(56 236)**	**(50 549)**	**(50 610)**	**90.0%**	**(11 130)**	**19.8%**	**538**	**(1.1%)**	**(11 766)**	**23.3%**	**(72 968)**	**144.3%**	**(17 887)**	**75.3%**	**(34.2%)**
Suppliers and employees	(56 236)	(50 549)	(50 610)	90.0%	(11 130)	19.8%	538	(1.1%)	(11 766)	23.3%	(72 968)	144.3%	(17 887)	75.3%	(34.2%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**108 275**	**126 548**	**34 092**	**31.5%**	**(24 440)**	**(22.6%)**	**(450)**	**(.4%)**	**18 929**	**15.0%**	**28 130**	**22.2%**	**2 400**	**49.1%**	**688.6%**
Cash Flow from Investing Activities															
Receipts	**9 736**	**9 736**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	9 736	9 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(21 266)**	**(21 266)**	**(21 072)**	**99.1%**	**(5 643)**	**26.5%**	**(1 171)**	**5.5%**	**(12 526)**	**58.9%**	**(40 411)**	**190.0%**	**(15 394)**	**141.7%**	**(18.6%)**
Capital assets	(21 266)	(21 266)	(21 072)	99.1%	(5 643)	26.5%	(1 171)	5.5%	(12 526)	58.9%	(40 411)	190.0%	(15 394)	141.7%	(18.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(11 530)**	**(11 530)**	**(21 072)**	**182.8%**	**(5 643)**	**48.9%**	**(1 171)**	**10.2%**	**(12 526)**	**108.6%**	**(40 411)**	**350.5%**	**(15 394)**	**247.0%**	**(18.6%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**19**	**-**	**27**	**-**	**3**	**-**	**39**	**-**	**88**	**-**	**19**	**-**	**109.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	19	-	27	-	3	-	39	-	88	-	19	-	109.9%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**19**	**-**	**27**	**-**	**3**	**-**	**39**	**-**	**88**	**-**	**19**	**-**	**109.9%**
Net Increase/(Decrease) in cash held	**96 745**	**115 018**	**13 039**	**13.5%**	**(30 056)**	**(31.1%)**	**(1 619)**	**(1.4%)**	**6 443**	**5.6%**	**(12 193)**	**(10.6%)**	**(12 975)**	**23.2%**	**(149.7%)**
Cash/cash equivalents at the year begin:	28 164	28 164	-	-	20 360	72.3%	20 054	71.2%	18 435	65.5%	-	-	(18 155)	-	(201.5%)
Cash/cash equivalents at the year end:	**124 908**	**143 182**	**20 360**	**16.3%**	**20 054**	**16.1%**	**18 435**	**12.9%**	**24 878**	**17.4%**	**24 878**	**17.4%**	**(31 131)**	**(32.7%)**	**(179.9%)**

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	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3.1%	803	2.3%	1 327	3.8%	31 484	90.7%	34 705	39.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	.5%	149	1.2%	182	1.4%	12 166	96.9%	12 559	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1.8%	215	1.7%	190	1.5%	12 166	95.1%	12 797	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	.6%	21	.6%	21	.6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Income Source	**1 848**	**2.1%**	**1 618**	**1.8%**	**2 099**	**2.4%**	**83 381**	**93.7%**	**88 946**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	86	13.3%	90	13.9%	48	7.4%	423	65.4%	646	.7%	-	-	-	-
Commercial	310	3.4%	247	2.7%	234	2.6%	8 361	91.4%	9 152	10.3%	-	-	-	-
Households	1 432	1.9%	1 261	1.7%	1 796	2.4%	71 367	94.1%	75 856	85.3%	-	-	-	-
Other	20	.6%	21	.6%	21	.6%	3 231	98.1%	3 293	3.7%	-	-	-	-
Total By Customer Group	**1 848**	**2.1%**	**1 618**	**1.8%**	**2 099**	**2.4%**	**83 381**	**93.7%**	**88 946**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	153 606	100.0%	153 606	76.4%
Bulk Water	-	-	-	-	-	-	10 338	100.0%	10 338	5.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	18 249	100.0%	18 249	9.1%
Auditor-General	-	-	-	-	-	-	18 736	100.0%	18 736	9.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**200 928**	**100.0%**	**200 928**	**100.0%**

Contact Details

Municipal Manager	Mr Barnett	053 050 5161
Chief Financial Officer	Mr Tsietsi Mohale	053 050 5584

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
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	**117 100**	**108 779**	**30 038**	**25.7%**	**11 322**	**9.7%**	**1 408**	**1.3%**	**12 177**	**11.2%**	**54 945**	**50.5%**	**(4 032)**	**69.1%**	**(402.0%)**
Exchange Revenue															
Service charges - Electricity	25 343	21 343	4 866	19.2%	4 237	16.7%	(1 209)	(5.7%)	3 960	18.6%	11 855	55.5%	2 098	78.2%	88.7%
Service charges - Water	6 311	6 500	1 424	22.6%	1 470	23.3%	659	10.1%	1 366	21.0%	4 917	75.7%	(4 991)	(24.7%)	(127.4%)
Service charges - Waste Water Management	4 208	4 457	1 187	28.2%	1 158	27.5%	389	8.7%	1 188	26.7%	3 922	88.0%	(2 962)	(2.7%)	(140.1%)
Service charges - Waste Management	3 302	2 500	636	19.3%	620	18.8%	208	8.3%	646	25.9%	2 110	84.4%	(1 756)	(7.9%)	(136.8%)
Sale of Goods and Rendering of Services	274	137	59	21.7%	11	3.9%	27	20.0%	28	20.5%	126	91.8%	25	69.0%	13.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	102.4%	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 727	10 000	1 578	12.4%	1 657	13.0%	463	4.6%	1 401	14.0%	5 100	51.0%	1 702	74.8%	(17.7%)
Interest earned from Current and Non Current Assets	392	100	-	-	-	-	0	.4%	55	54.8%	55	55.2%	-	12.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	312	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	699	699	153	21.9%	153	21.8%	57	8.1%	168	24.0%	531	75.9%	219	108.8%	(23.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 281	2 281	569	25.0%	209	9.2%	130	5.7%	959	42.0%	1 867	81.9%	451	62.5%	112.7%
Non-Exchange Revenue															
Property rates	10 021	10 021	4 912	49.0%	1 270	12.7%	426	4.2%	1 316	13.1%	7 923	79.1%	257	73.4%	411.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	65	100	1	1.5%	-	-	1	1.4%	1	.6%	3	3.0%	-	4.0%	(100.0%)
Licences or permits	456	456	41	8.9%	45	9.8%	62	13.5%	81	17.8%	228	50.0%	12	35.3%	594.8%
Transfer and subsidies - Operational	43 772	43 248	14 128	32.3%	-	-	29	.1%	502	1.2%	14 659	33.9%	465	93.4%	7.8%
Interest Receivables	1 936	1 936	484	25.0%	492	25.4%	166	8.6%	506	26.2%	1 649	85.2%	447	55.4%	13.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**133 280**	**136 005**	**24 364**	**18.3%**	**20 898**	**15.7%**	**13 701**	**10.1%**	**35 322**	**26.0%**	**94 285**	**69.3%**	**20 273**	**68.2%**	**74.2%**
Employee related costs	45 983	45 460	10 922	23.8%	11 693	25.4%	7 297	16.1%	10 907	24.0%	40 820	89.8%	6 791	86.9%	60.6%
Remuneration of councillors	4 326	6 571	1 352	31.2%	1 322	30.6%	863	13.1%	1 563	23.8%	5 100	77.6%	918	88.1%	70.2%
Bulk purchases - electricity	21 151	21 151	5 295	25.0%	2 484	11.7%	1 091	5.2%	4 026	19.0%	12 897	61.0%	5 661	76.7%	(28.9%)
Inventory consumed	4 535	4 593	332	7.3%	310	6.8%	509	11.1%	495	10.8%	1 646	35.8%	470	48.6%	5.3%
Debt impairment	-	7 624	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 220	11 220	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Interest,Dividends and Rent on Land	10 660	10 660	1 834	17.2%	1 531	14.4%	1 455	13.7%	2 474	23.2%	7 294	68.4%	1 946	37.6%	27.1%
Contracted services	11 603	11 724	1 141	9.8%	6	.1%	312	2.7%	1 947	16.6%	3 406	29.1%	1 412	32.7%	37.8%
Transfers and subsidies	-	100	28	-	4	-	14	14.0%	25	25.1%	71	71.3%	1	-	1 987.5%
Irrecoverable debts written off	10 224	2 600	-	-	-	-	-	-	10 899	419.2%	10 899	419.2%	-	-	(100.0%)
Operational Cost and Other Cost	13 579	14 303	3 460	25.5%	3 547	26.1%	2 160	15.1%	2 984	20.9%	12 151	85.0%	3 072	66.8%	(2.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 180)**	**(27 227)**	**5 675**		**(9 576)**		**(12 294)**		**(23 145)**		**(39 340)**		**(24 305)**		
Transfers and subsidies - capital (monetary allocations)	15 858	16 382	-	-	3 825	24.1%	-	-	2 946	18.0%	6 772	41.3%	1 388	14.7%	112.3%
Transfers and subsidies - capital (in-kind)	-	54 680	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(20 199)**		**(32 569)**		**(22 918)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(20 199)**		**(32 569)**		**(22 918)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(20 199)**		**(32 569)**		**(22 918)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(322)**	**43 835**	**5 675**		**(5 751)**		**(12 294)**		**(20 199)**		**(32 569)**		**(22 918)**		
				-		-		-		-		-		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	**15 858**	**16 382**	**4 769**	**30.1%**	**4 618**	**29.1%**	**1 768**	**10.8%**	**4 261**	**26.0%**	**15 416**	**94.1%**	**1 207**	**5.1%**	**253.1%**
National Government	15 858	16 382	4 769	30.1%	4 618	29.1%	1 768	10.8%	4 261	26.0%	15 416	94.1%	1 207	5.1%	253.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15 858**	**16 382**	**4 769**	**30.1%**	**4 618**	**29.1%**	**1 768**	**10.8%**	**4 261**	**26.0%**	**15 416**	**94.1%**	**1 207**	**5.1%**	**253.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**15 858**	**71 062**	**4 769**	**30.1%**	**4 618**	**29.1%**	**1 768**	**2.5%**	**4 261**	**6.0%**	**15 416**	**21.7%**	**1 207**	**5.1%**	**253.1%**
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 948**	**10 472**	**3 870**	**38.9%**	**1 915**	**19.2%**	**404**	**3.9%**	**1 668**	**15.9%**	**7 856**	**75.0%**	**138**	**1.4%**	**1 112.6%**
Planning and Development	9 948	10 472	3 870	38.9%	1 915	19.2%	404	3.9%	1 668	15.9%	7 856	75.0%	138	1.4%	1 112.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 910**	**60 590**	**899**	**15.2%**	**2 703**	**45.7%**	**1 364**	**2.3%**	**2 593**	**4.3%**	**7 559**	**12.5%**	**1 069**	**7.6%**	**142.6%**
Energy sources	5 910	60 590	899	15.2%	2 703	45.7%	1 364	2.3%	2 593	4.3%	7 559	12.5%	1 069	53.5%	142.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		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	**111 598**	**112 122**	**-**	**-**	**-**	**-**	**949**	**.8%**	**9 256**	**8.3%**	**10 206**	**9.1%**	**68 110**	**480.5%**	**(86.4%)**
Property rates	6 953	6 953	-	-	-	-	-	-	-	-	-	-	7 634	577.6%	(100.0%)
Service charges	29 885	29 885	-	-	-	-	470	1.6%	1 471	4.9%	1 941	6.5%	50 467	575.4%	(97.1%)
Other revenue	2 281	2 281	-	-	-	-	81	3.5%	130	5.7%	211	9.2%	10 002	1 024.0%	(98.7%)
Transfers and Subsidies - Operational	43 190	43 190	-	-	-	-	399	.9%	7 655	17.7%	8 054	18.6%	-	643.7%	(100.0%)
Transfers and Subsidies - Capital	15 858	16 382	-	-	-	-	-	-	-	-	-	-	-	221.8%	-
Interest	13 431	13 431	-	-	-	-	-	-	0	-	0	-	7	.1%	(93.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(111 277)**	**(111 277)**	**4 716**	**(4.2%)**	**(6 537)**	**5.9%**	**(11 236)**	**10.1%**	**(4 698)**	**4.2%**	**(17 754)**	**16.0%**	**(5 663)**	**14.2%**	**(17.0%)**
Suppliers and employees	(100 618)	(100 618)	4 716	(4.7%)	(6 537)	6.5%	(11 236)	11.2%	(4 698)	4.7%	(17 754)	17.6%	(5 663)	15.6%	(17.0%)

Finance charges	(10 660)	(10 660)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**321**	**845**	**4 716**	**1 468.6%**	**(6 537)**	**(2 035.4%)**	**(10 286)**	**(1 217.7%)**	**4 558**	**539.6%**	**(7 548)**	**(893.6%)**	**62 446**	**5 995.6%**	**(92.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6**	**-**	**6**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(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	**(15 858)**	**(16 382)**	**-**	**-**	**-**	**-**	**(2 017)**	**12.3%**	**(5 459)**	**33.3%**	**(7 476)**	**45.6%**	**(1 388)**	**5.8%**	**293.4%**
Capital assets	(15 858)	(16 382)	-	-	-	-	(2 017)	12.3%	(5 459)	33.3%	(7 476)	45.6%	(1 388)	5.8%	293.4%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(15 858)**	**(16 382)**	**-**	**-**	**-**	**-**	**(2 017)**	**12.3%**	**(5 453)**	**33.3%**	**(7 470)**	**45.6%**	**(1 388)**	**5.8%**	**293.0%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 537)**	**(15 537)**	**4 716**	**(30.4%)**	**(6 537)**	**42.1%**	**(12 304)**	**79.2%**	**(895)**	**5.8%**	**(15 019)**	**96.7%**	**61 059**	**(3 804.1%)**	**(101.5%)**
Cash/cash equivalents at the year begin:	219	52	-	-	4 716	2 153.5%	(1 820)	(3 508.7%)	(14 124)	(27 224.5%)	-	-	491 708	-	(102.9%)
Cash/cash equivalents at the year end:	**(15 318)**	**(15 485)**	**4 716**	**(30.8%)**	**(1 820)**	**11.9%**	**(14 124)**	**91.2%**	**(15 019)**	**97.0%**	**(15 019)**	**97.0%**	**552 767**	**(7 225.5%)**	**(102.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 047	2.4%	497	1.1%	506	1.2%	41 447	95.3%	43 497	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 585	10.7%	533	3.6%	458	3.1%	12 207	82.6%	14 782	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	981	3.8%	405	1.6%	392	1.5%	24 074	93.1%	25 852	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 147	3.2%	520	1.5%	504	1.4%	33 198	93.9%	35 370	24.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	642	3.1%	298	1.4%	294	1.4%	19 444	94.0%	20 678	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(7)	(.9%)	10	1.2%	10	1.2%	814	98.4%	827	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	1.1%	1	-	0	-	3 101	98.8%	3 137	2.2%	-	-	-	-
Total By Income Source	**5 431**	**3.8%**	**2 264**	**1.6%**	**2 165**	**1.5%**	**134 284**	**93.2%**	**144 143**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	255	2.0%	124	1.0%	124	1.0%	12 294	96.1%	12 798	8.9%	-	-	-	-
Commercial	242	14.7%	26	1.6%	36	2.2%	1 339	81.5%	1 644	1.1%	-	-	-	-
Households	4 927	3.8%	2 110	1.6%	2 001	1.5%	120 524	93.0%	129 562	89.9%	-	-	-	-
Other	7	4.7%	3	2.1%	3	2.1%	126	91.0%	139	.1%	-	-	-	-
Total By Customer Group	**5 431**	**3.8%**	**2 264**	**1.6%**	**2 165**	**1.5%**	**134 284**	**93.2%**	**144 143**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 840	1.4%	2 227	1.1%	2 170	1.1%	198 366	96.5%	205 603	75.9%
Bulk Water	-	-	-	-	-	-	6	100.0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 354	7.8%	577	1.9%	1 343	4.4%	25 954	85.9%	30 227	11.2%
Auditor-General	170	.6%	-	-	82	.3%	26 834	99.1%	27 086	10.0%
Other	636	7.9%	122	1.5%	132	1.6%	7 160	88.9%	8 051	3.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**6 000**	**2.2%**	**2 926**	**1.1%**	**3 727**	**1.4%**	**258 319**	**95.3%**	**270 973**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**186 591**	**183 859**	**52 350**	**28.1%**	**52 237**	**28.0%**	**44 027**	**23.9%**	**30 549**	**16.6%**	**179 163**	**97.4%**	**32 840**	**78.7%**	**(7.0%)**
Exchange Revenue															
Service charges - Electricity	27 175	27 934	6 883	25.3%	7 086	26.1%	6 023	21.6%	6 173	22.1%	26 165	93.7%	7 402	97.7%	(16.6%)
Service charges - Water	18 534	17 348	4 017	21.7%	4 657	25.1%	4 063	23.4%	3 622	20.9%	16 359	94.3%	4 474	92.8%	(19.0%)
Service charges - Waste Water Management	9 471	9 588	2 421	25.6%	2 373	25.1%	2 434	25.4%	2 421	25.2%	9 649	100.6%	2 458	102.3%	(1.5%)
Service charges - Waste Management	4 301	4 613	1 150	26.7%	1 157	26.9%	1 163	25.2%	1 160	25.2%	4 630	100.4%	1 094	101.8%	6.1%
Sale of Goods and Rendering of Services	510	510	53	10.4%	96	18.9%	58	11.3%	77	15.1%	284	55.6%	34	41.9%	122.9%
Agency services	604	1 122	302	49.9%	262	43.4%	183	16.3%	191	17.0%	938	83.6%	338	160.7%	(43.4%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 681	21 681	5 466	25.2%	5 384	24.8%	5 471	25.2%	5 757	26.6%	22 077	101.8%	5 512	102.8%	4.4%
Interest earned from Current and Non Current Assets	551	551	16	3.0%	17	3.2%	59	10.7%	120	21.7%	212	38.5%	105	86.2%	13.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 403	1 152	291	6.6%	286	6.5%	277	24.1%	283	24.6%	1 137	98.6%	287	65.8%	(1.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 781	2 781	2	.1%	1	-	2	.1%	1	-	6	.2%	9	3.8%	(86.6%)
Non-Exchange Revenue															
Property rates	36 002	36 002	7 454	20.7%	7 687	21.4%	7 869	21.9%	7 992	22.2%	31 002	86.1%	6 865	79.9%	16.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	5	-	-	2	26.4%	22	456.1%	10	205.6%	34	696.4%	2	25.0%	554.2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 132	54 132	22 213	41.0%	21 130	39.0%	14 287	26.4%	583	1.1%	58 213	107.5%	1 261	47.6%	(53.8%)
Interest Receivables	6 438	6 438	2 082	32.3%	2 098	32.6%	2 118	32.9%	2 160	33.5%	8 457	131.4%	3 000	127.4%	(28.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**197 675**	**221 763**	**17 018**	**8.6%**	**47 846**	**24.2%**	**24 949**	**11.3%**	**44 964**	**20.3%**	**134 778**	**60.8%**	**28 510**	**62.2%**	**57.7%**
Employee related costs	63 178	63 178	9 255	14.6%	10 476	16.6%	15 017	23.8%	16 848	26.7%	51 596	81.7%	13 576	83.1%	24.1%
Remuneration of councillors	4 667	4 667	955	20.5%	955	20.5%	1 435	30.7%	1 961	42.0%	5 307	113.7%	1 419	92.0%	38.3%
Bulk purchases - electricity	47 609	47 609	-	-	13 831	29.1%	3 407	7.2%	8 115	17.0%	25 353	53.3%	638	50.3%	1 171.4%
Inventory consumed	6 093	6 093	1 402	23.0%	1 298	21.3%	1 496	24.6%	1 774	29.1%	5 971	98.0%	1 991	97.5%	(10.9%)
Debt impairment	20 791	20 791	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	21 368	21 368	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	3 071	22 652	0	-	10 293	335.2%	14	.1%	8 716	38.5%	19 023	84.0%	392	189.9%	2 123.0%
Contracted services	13 170	15 417	2 518	19.1%	4 740	36.0%	2 258	14.6%	3 505	22.7%	13 021	84.5%	4 829	93.2%	(27.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 634	1 634	264	16.2%	177	10.8%	90	5.5%	105	6.4%	637	39.0%	22	113.0%	373.3%
Operational Cost and Other Cost	16 093	18 353	2 622	16.3%	6 075	37.8%	1 232	6.7%	3 940	21.5%	13 870	75.6%	5 643	94.9%	(30.2%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 084)**	**(37 904)**	**35 332**		**4 391**		**19 078**		**(14 415)**		**44 385**		**4 330**		
Transfers and subsidies - capital (monetary allocations)	33 013	33 013	3 030	9.2%	5 851	17.7%	3 906	11.8%	737	2.2%	13 525	41.0%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**(13 678)**		**57 910**		**4 330**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**(13 678)**		**57 910**		**4 330**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**(13 678)**		**57 910**		**4 330**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 929**	**(4 891)**	**38 362**		**10 242**		**22 984**		**(13 678)**		**57 910**		**4 330**		
				-		-		-		-		-		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	**36 202**	**46 513**	**1 810**	**5.0%**	**8 618**	**23.8%**	**752**	**1.6%**	**1 609**	**3.5%**	**12 788**	**27.5%**	**8 688**	**51.8%**	**(81.5%)**
National Government	33 013	33 013	1 810	5.5%	8 618	26.1%	752	2.3%	1 609	4.9%	12 788	38.7%	8 688	51.8%	(81.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 013**	**33 013**	**1 810**	**5.5%**	**8 618**	**26.1%**	**752**	**2.3%**	**1 609**	**4.9%**	**12 788**	**38.7%**	**8 688**	**51.8%**	**(81.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 189	13 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**36 202**	**46 602**	**1 810**	**5.0%**	**8 618**	**23.8%**	**1 304**	**2.8%**	**2 996**	**6.4%**	**14 727**	**31.6%**	**9 681**	**56.6%**	**(69.1%)**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 013**	**11 013**	**-**	**-**	**-**	**-**	**-**	**-**	**696**	**6.3%**	**696**	**6.3%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 013	11 013	-	-	-	-	-	-	696	6.3%	696	6.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 189**	**35 589**	**1 810**	**7.2%**	**8 618**	**34.2%**	**1 304**	**3.7%**	**2 300**	**6.5%**	**14 031**	**39.4%**	**9 681**	**56.6%**	**(76.2%)**
Energy sources	12 000	12 000	-	-	-	-	-	-	699	5.8%	699	5.8%	-	-	(100.0%)
Water Management	13 189	23 589	-	-	-	-	2 756	11.7%	1 533	6.5%	4 289	18.2%	-	-	(100.0%)
Waste Water Management	-	-	1 810	-	8 618	-	(1 452)	-	67	-	9 043	-	9 681	586 093 700.0%	(99.3%)
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	**168 091**	**218 361**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**183 328**	**450.8%**	**(100.0%)**
Property rates	27 722	29 182	-	-	-	-	-	-	-	-	-	-	26 534	338.6%	(100.0%)
Service charges	45 801	58 491	-	-	-	-	-	-	-	-	-	-	99 332	603.1%	(100.0%)
Other revenue	7 424	47 543	-	-	-	-	-	-	-	-	-	-	5 994	1 525.5%	(100.0%)
Transfers and Subsidies - Operational	54 132	54 132	-	-	-	-	-	-	-	-	-	-	-	359.1%	-
Transfers and Subsidies - Capital	33 013	29 013	-	-	-	-	-	-	-	-	-	-	51 336	494.1%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	132	7.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(131 561)**	**(203 135)**	**(10 184)**	**7.7%**	**(17 522)**	**13.3%**	**(15 484)**	**7.6%**	**(21 794)**	**10.7%**	**(64 984)**	**32.0%**	**(15 149)**	**22.7%**	**43.9%**
Suppliers and employees	(129 338)	(180 484)	(10 184)	7.9%	(17 522)	13.5%	(15 484)	8.6%	(21 794)	12.1%	(64 984)	36.0%	(15 149)	23.4%	43.9%

Finance charges	(2 223)	(22 652)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 530**	**15 225**	**(10 184)**	**(27.9%)**	**(17 522)**	**(48.0%)**	**(15 484)**	**(101.7%)**	**(21 794)**	**(143.1%)**	**(64 984)**	**(426.8%)**	**168 178**	**6 431.8%**	**(113.0%)**
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	**(22 056)**	**(53 490)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 942)**	**59.3%**	**(100.0%)**
Capital assets	(22 056)	(53 490)	-	-	-	-	-	-	-	-	-	-	(9 942)	59.3%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(22 056)**	**(53 490)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(9 942)**	**59.3%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 346)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(1 346)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 346)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13 128**	**(38 264)**	**(10 184)**	**(77.6%)**	**(17 522)**	**(133.5%)**	**(15 484)**	**40.5%**	**(21 794)**	**57.0%**	**(64 984)**	**169.8%**	**158 237**	**(5 521.7%)**	**(113.8%)**
Cash/cash equivalents at the year begin:	22	22	-	-	(10 184)	(46 631.8%)	(27 706)	(126 859.5%)	(43 190)	(197 755.6%)	-	-	451 394	-	(109.6%)
Cash/cash equivalents at the year end:	**13 150**	**(38 243)**	**(10 184)**	**(77.4%)**	**(27 706)**	**(210.7%)**	**(43 190)**	**112.9%**	**(64 984)**	**169.9%**	**(64 984)**	**169.9%**	**609 630**	**1 979.4%**	**(110.7%)**

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	4 388	3.3%	2 286	1.7%	2 092	1.6%	122 560	93.3%	131 325	35.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 779	11.2%	419	1.7%	419	1.7%	21 152	85.4%	24 770	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 380	4.7%	2 114	1.9%	2 112	1.8%	104 566	91.6%	114 171	31.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 519	4.4%	1 105	1.9%	1 169	2.0%	52 718	91.7%	57 510	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 203	4.6%	527	2.0%	543	2.1%	23 959	91.3%	26 232	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	330	3.4%	156	1.6%	156	1.6%	9 092	93.4%	9 734	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	83	5.0%	36	2.1%	32	1.9%	1 526	91.0%	1 677	.5%	-	-	-	-
Total By Income Source	**16 682**	**4.6%**	**6 642**	**1.8%**	**6 523**	**1.8%**	**335 572**	**91.8%**	**365 419**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 101	6.0%	1 320	2.5%	1 339	2.6%	46 082	88.9%	51 842	14.2%	-	-	-	-
Commercial	2 965	10.1%	536	1.8%	504	1.7%	25 224	86.3%	29 229	8.0%	-	-	-	-
Households	10 565	3.7%	4 764	1.7%	4 658	1.6%	263 223	92.9%	283 211	77.5%	-	-	-	-
Other	50	4.4%	23	2.0%	22	1.9%	1 043	91.7%	1 138	.3%	-	-	-	-
Total By Customer Group	**16 682**	**4.6%**	**6 642**	**1.8%**	**6 523**	**1.8%**	**335 572**	**91.8%**	**365 419**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	13 040	3.5%	223	.1%	5 681	1.5%	357 806	95.0%	376 749	91.0%
Bulk Water	194	10.0%	-	-	-	-	1 745	90.0%	1 940	.5%
PAYE deductions	-	-	-	-	-	-	1 930	100.0%	1 930	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	5	31.5%	-	-	-	-	12	68.5%	17	-
Trade Creditors	3 238	16.2%	183	.9%	949	4.7%	15 610	78.1%	19 980	4.8%
Auditor-General	-	-	-	-	60	.5%	11 049	99.5%	11 109	2.7%
Other	433	22.1%	54	2.8%	-	-	1 475	75.2%	1 962	.5%
Medical Aid deductions	390	78.5%	-	-	-	-	107	21.5%	496	.1%
Total	**17 301**	**4.2%**	**459**	**.1%**	**6 690**	**1.6%**	**389 734**	**94.1%**	**414 184**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**323 316**	**329 526**	**78 840**	**24.4%**	**57 784**	**17.9%**	**42 122**	**12.8%**	**41 612**	**12.6%**	**220 358**	**66.9%**	**32 199**	**66.3%**	**29.2%**
Exchange Revenue															
Service charges - Electricity	75 155	75 155	16 731	22.3%	15 470	20.6%	13 090	17.4%	19 841	26.4%	65 132	86.7%	13 579	79.4%	46.1%
Service charges - Water	30 808	30 808	6 204	20.1%	6 487	21.1%	5 632	18.3%	6 349	20.6%	24 671	80.1%	5 857	83.5%	8.4%
Service charges - Waste Water Management	14 023	14 023	3 372	24.0%	3 161	22.5%	221	1.6%	3 141	22.4%	9 896	70.6%	3 661	104.3%	(14.2%)
Service charges - Waste Management	10 577	10 577	2 660	25.2%	2 495	23.6%	1 711	16.2%	2 489	23.5%	9 356	88.5%	2 829	103.1%	(12.0%)
Sale of Goods and Rendering of Services	345	491	77	22.2%	149	43.3%	199	40.5%	103	21.0%	528	107.4%	93	72.9%	10.5%
Agency services	313	313	-	-	3	.9%	1	.3%	-	-	4	1.2%	1	20.7%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 251	13 262	3 174	31.0%	3 457	33.7%	3 591	27.1%	3 822	28.8%	14 044	105.9%	3 092	110.4%	23.6%
Interest earned from Current and Non Current Assets	1 741	1 000	211	12.1%	92	5.3%	48	4.8%	112	11.2%	462	46.2%	72	26.6%	55.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	478	2 287	18	3.7%	26	5.5%	52	2.3%	180	7.9%	277	12.1%	21	22.4%	768.8%
Rental from Fixed Assets	312	751	338	108.5%	102	32.7%	130	17.3%	179	23.8%	749	99.7%	87	58.6%	106.0%
Licences or permits	254	254	106	41.6%	101	39.6%	130	51.1%	101	39.7%	437	172.0%	74	151.8%	35.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 747	2 279	6	.2%	55	2.0%	33	1.4%	99	4.4%	193	8.5%	54	7.2%	84.7%
Non-Exchange Revenue															
Property rates	20 384	22 346	12 682	62.2%	2 530	12.4%	(457)	(2.0%)	1 764	7.9%	16 520	73.9%	1 959	99.0%	(10.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	607	607	2	.4%	14	2.3%	7	1.1%	21	3.4%	44	7.2%	3	9.3%	498.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	74 149	74 149	32 477	43.8%	22 805	30.8%	17 129	23.1%	2 609	3.5%	75 019	101.2%	11	92.1%	24 481.6%
Interest Receivables	3 184	3 236	781	24.5%	837	26.3%	606	18.7%	803	24.8%	3 027	93.5%	805	102.4%	(.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	77 987	77 987	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**259 297**	**266 284**	**15 746**	**6.1%**	**44 372**	**17.1%**	**34 612**	**13.0%**	**24 091**	**9.0%**	**118 821**	**44.6%**	**51 671**	**72.7%**	**(53.4%)**
Employee related costs	89 745	92 032	85	.1%	15 478	17.2%	150	.2%	7 441	8.1%	23 153	25.2%	13 454	70.9%	(44.7%)
Remuneration of councillors	6 703	6 703	-	-	931	13.9%	-	-	522	7.8%	1 453	21.7%	976	64.7%	(46.5%)
Bulk purchases - electricity	91 300	87 000	8 621	9.4%	14 714	16.1%	21 561	24.8%	5 851	6.7%	50 747	58.3%	24 811	88.6%	(76.4%)
Inventory consumed	8 269	7 851	1 361	16.5%	1 669	20.2%	1 501	19.1%	2 058	26.2%	6 589	83.9%	1 725	85.0%	19.3%
Debt impairment	13 764	15 850	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	11 479	11 479	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 520	7 520	899	13.8%	3 316	50.9%	4 379	58.2%	1 530	20.4%	10 124	134.6%	3 399	134.9%	(55.0%)
Contracted services	12 903	11 816	1 009	7.8%	3 659	28.4%	2 727	23.1%	3 774	31.9%	11 169	94.5%	5 892	104.7%	(36.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 065	9 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 548	16 134	3 771	24.3%	4 606	29.6%	4 294	26.6%	2 915	18.1%	15 585	96.6%	1 413	102.2%	106.2%
Disposal of Fixed and Intangible Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**64 019**	**63 242**	**63 094**		**13 412**		**7 510**		**17 520**		**101 537**		**(19 472)**		
Transfers and subsidies - capital (monetary allocations)	64 287	64 287	-	-	-	-	-	-	25 074	39.0%	25 074	39.0%	-	18.0%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**42 594**		**126 611**		**(19 472)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**42 594**		**126 611**		**(19 472)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**42 594**		**126 611**		**(19 472)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**128 306**	**127 529**	**63 094**		**13 412**		**7 510**		**42 594**		**126 611**		**(19 472)**		
				-		-		-		-		-		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	**80 196**	**83 191**	**4 166**	**5.2%**	**14 226**	**17.7%**	**7 868**	**9.5%**	**8 591**	**10.3%**	**34 851**	**41.9%**	**5 711**	**71.4%**	**50.4%**
National Government	64 287	64 287	1 451	2.3%	13 574	21.1%	7 640	11.9%	8 455	13.2%	31 120	48.4%	3 184	72.3%	165.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 287**	**64 287**	**1 451**	**2.3%**	**13 574**	**21.1%**	**7 640**	**11.9%**	**8 455**	**13.2%**	**31 120**	**48.4%**	**3 184**	**72.3%**	**165.5%**
Borrowing	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 909	7 904	2 715	55.3%	652	13.3%	228	2.9%	136	1.7%	3 731	47.2%	2 526	77.4%	(94.6%)
Capital Expenditure Functional	**80 196**	**83 191**	**4 166**	**5.2%**	**14 226**	**17.7%**	**7 868**	**9.5%**	**8 591**	**10.3%**	**34 851**	**41.9%**	**5 711**	**71.4%**	**50.4%**
Municipal governance and administration	**2 509**	**2 934**	**2 080**	**82.9%**	**641**	**25.6%**	**228**	**7.8%**	**136**	**4.6%**	**3 085**	**105.1%**	**64**	**70.0%**	**112.5%**
Executive and Council	509	509	60	11.9%	641	126.0%	228	44.8%	136	26.7%	1 066	209.4%	-	-	(100.0%)
Finance and administration	2 000	2 425	2 019	101.0%	-	-	-	-	-	-	2 019	83.3%	64	70.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 000**	**11 000**	**-**	**-**	**3 542**	**32.2%**	**-**	**-**	**-**	**-**	**3 542**	**32.2%**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 000	11 000	-	-	3 542	32.2%	-	-	-	-	3 542	32.2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**66 687**	**69 257**	**2 087**	**3.1%**	**10 042**	**15.1%**	**7 640**	**11.0%**	**8 455**	**12.2%**	**28 224**	**40.8%**	**5 647**	**84.5%**	**49.7%**
Energy sources	12 000	14 570	1 180	9.8%	10	.1%	-	-	-	-	1 190	8.2%	2 963	115.7%	(100.0%)
Water Management	45 150	45 150	907	2.0%	8 598	19.0%	5 571	12.3%	2 717	6.0%	17 793	39.4%	164	69.5%	1 555.3%
Waste Water Management	8 787	8 787	-	-	1 434	16.3%	2 069	23.5%	5 738	65.3%	9 241	105.2%	2 520	92.5%	127.7%
Waste Management	750	750	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**273 539**	**276 391**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**222 720**	**344.1%**	**(100.0%)**
Property rates	17 327	18 994	-	-	-	-	-	-	-	-	-	-	22 863	226.7%	(100.0%)
Service charges	110 978	110 978	-	-	-	-	-	-	-	-	-	-	165 628	278.1%	(100.0%)
Other revenue	5 057	6 984	-	-	-	-	-	-	-	-	-	-	2 774	102.9%	(100.0%)
Transfers and Subsidies - Operational	74 149	74 149	-	-	-	-	-	-	-	-	-	-	-	475.0%	-
Transfers and Subsidies - Capital	64 287	64 287	-	-	-	-	-	-	-	-	-	-	31 337	385.4%	(100.0%)
Interest	1 741	1 000	-	-	-	-	-	-	-	-	-	-	118	7.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**203 788**	**(203 646)**	**(44 566)**	**(21.9%)**	**(76 954)**	**(37.8%)**	**(56 874)**	**27.9%**	**(59 567)**	**29.3%**	**(237 960)**	**116.8%**	**(49 872)**	**127.6%**	**19.4%**
Suppliers and employees	197 269	(196 126)	(44 566)	(22.6%)	(76 954)	(39.0%)	(56 874)	29.0%	(59 567)	30.4%	(237 960)	121.3%	(49 872)	131.5%	19.4%

Finance charges	6 520	(7 520)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**477 327**	**72 746**	**(44 566)**	**(9.3%)**	**(76 954)**	**(16.1%)**	**(56 874)**	**(78.2%)**	**(59 567)**	**(81.9%)**	**(237 960)**	**(327.1%)**	**172 848**	**1 293.2%**	**(134.5%)**
Cash Flow from Investing Activities															
Receipts	**2 000**	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**80 196**	**(83 191)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 457)**	**80.9%**	**(100.0%)**
Capital assets	80 196	(83 191)	-	-	-	-	-	-	-	-	-	-	(6 457)	80.9%	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**82 196**	**(81 191)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 457)**	**80.9%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**11 000**	**11 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**2 000**	**(2 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	2 000	(2 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**13 000**	**9 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**572 523**	**555**	**(44 566)**	**(7.8%)**	**(76 954)**	**(13.4%)**	**(56 874)**	**(10 256.0%)**	**(59 567)**	**(10 741.6%)**	**(237 960)**	**(42 911.0%)**	**166 391**	**(16 041.7%)**	**(135.8%)**
Cash/cash equivalents at the year begin:	26	26	-	-	(44 566)	(169 238.6%)	(121 519)	(461 470.8%)	(178 393)	(677 450.0%)	-	-	416 382	-	(142.8%)
Cash/cash equivalents at the year end:	**572 549**	**581**	**(44 566)**	**(7.8%)**	**(121 519)**	**(21.2%)**	**(178 393)**	**(30 711.1%)**	**(237 960)**	**(40 965.7%)**	**(237 960)**	**(40 965.7%)**	**582 773**	**2 213 004.1%**	**(140.8%)**

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	5 408	6.5%	2 451	2.9%	2 497	3.0%	72 797	87.5%	83 153	34.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 418	10.4%	711	5.2%	379	2.8%	11 064	81.5%	13 571	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 046	1.8%	555	1.0%	550	.9%	55 961	96.3%	58 113	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 582	5.9%	1 133	2.6%	1 109	2.5%	38 786	88.9%	43 611	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 215	5.5%	1 000	2.5%	1 005	2.5%	35 789	89.5%	40 010	16.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	217	3.9%	74	1.3%	80	1.4%	5 165	93.3%	5 536	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	20.7%	15	3.5%	8	1.8%	317	74.0%	428	.2%	-	-	-	-
Total By Income Source	**12 975**	**5.3%**	**5 939**	**2.4%**	**5 628**	**2.3%**	**219 879**	**90.0%**	**244 422**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 140	3.1%	916	1.3%	910	1.3%	64 577	94.2%	68 543	28.0%	-	-	-	-
Commercial	975	7.1%	409	3.0%	414	3.0%	11 995	87.0%	13 794	5.6%	-	-	-	-
Households	8 586	6.3%	4 012	2.9%	3 712	2.7%	120 783	88.1%	137 092	56.1%	-	-	-	-
Other	1 274	5.1%	602	2.4%	592	2.4%	22 525	90.1%	24 993	10.2%	-	-	-	-
Total By Customer Group	**12 975**	**5.3%**	**5 939**	**2.4%**	**5 628**	**2.3%**	**219 879**	**90.0%**	**244 422**	**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	1 247	97.9%	-	-	-	-	27	2.1%	1 274	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 316	3.5%	6 720	1.8%	5 268	1.4%	350 565	93.3%	375 869	99.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	281	45.3%	169	27.2%	171	27.5%	-	-	621	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**14 844**	**3.9%**	**6 889**	**1.8%**	**5 439**	**1.4%**	**350 592**	**92.8%**	**377 764**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**76 843**	**77 317**	**34 665**	**45.1%**	**22 905**	**29.8%**	**19 106**	**24.7%**	**1 118**	**1.4%**	**77 794**	**100.6%**	**3 568**	**103.8%**	**(68.7%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	550	513	45	8.2%	119	21.6%	87	16.9%	167	32.5%	417	81.3%	143	91.5%	16.8%
Agency services	2 523	2 501	2 303	91.3%	12	.5%	(35)	(1.4%)	(33)	(1.3%)	2 247	89.8%	-	88.9%	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 100	1 100	356	32.4%	203	18.5%	154	14.0%	279	25.4%	993	90.2%	305	119.3%	(8.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 400	1 500	424	30.3%	417	29.8%	457	30.5%	427	28.4%	1 725	115.0%	361	129.6%	18.1%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	389	462	162	41.7%	157	40.4%	130	28.2%	278	60.1%	728	157.5%	2 759	796.1%	(89.9%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	70 881	71 241	31 375	44.3%	21 997	31.0%	18 312	25.7%	-	-	71 684	100.6%	-	99.9%	-
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**76 442**	**77 303**	**19 286**	**25.2%**	**20 208**	**26.4%**	**18 476**	**23.9%**	**20 205**	**26.1%**	**78 176**	**101.1%**	**24 174**	**103.9%**	**(16.4%)**
Employee related costs	57 386	54 016	14 679	25.6%	13 220	23.0%	13 541	25.1%	13 884	25.7%	55 324	102.4%	18 997	99.2%	(26.9%)
Remuneration of councillors	6 895	6 938	1 646	23.9%	1 646	23.9%	1 808	26.1%	1 710	24.6%	6 810	98.2%	2 194	99.4%	(22.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 322	1 533	260	19.6%	252	19.1%	310	20.2%	539	35.2%	1 361	88.8%	308	93.5%	75.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 000	1 806	-	-	1 131	113.1%	399	22.1%	261	14.4%	1 790	99.1%	136	161.4%	91.3%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 030	2 366	523	25.8%	1 018	50.2%	212	9.0%	661	28.0%	2 414	102.0%	471	107.1%	40.4%
Transfers and subsidies	35	60	45	127.2%	11	30.0%	8	12.8%	198	329.9%	261	434.3%	25	201.7%	680.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	7 774	10 584	2 134	27.4%	2 931	37.7%	2 199	20.8%	2 218	21.0%	9 481	89.6%	2 043	129.3%	8.5%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	735	-	735	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**401**	**14**	**15 379**		**2 697**		**630**		**(19 087)**		**(382)**		**(20 606)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	110	-	-	-	240	-	350	-	545	599.5%	(55.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	35	-	35	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**401**	**14**	**15 379**		**2 807**		**630**		**(18 812)**		**3**		**(20 061)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**401**	**14**	**15 379**		**2 807**		**630**		**(18 812)**		**3**		**(20 061)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**401**	**14**	**15 379**		**2 807**		**630**		**(18 812)**		**3**		**(20 061)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**401**	**14**	**15 379**		**2 807**		**630**		**(18 812)**		**3**		**(20 061)**		
				-		-		-		-		-		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	**400**	**14**	**(1)**	**(.2%)**	**-**	**-**	**251**	**1 820.1%**	**37**	**267.3%**	**287**	**2 081.8%**	**611**	**494.0%**	**(94.0%)**
National Government	-	-	-	-	-	-	240	-	-	-	240	-	545	2 311.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**240**	**-**	**-**	**-**	**240**	**-**	**545**	**2 311.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	400	14	(1)	(.2%)	-	-	11	78.7%	37	267.3%	47	340.4%	66	80.8%	(44.3%)
Capital Expenditure Functional	**400**	**14**	**(1)**	**(.2%)**	**-**	**-**	**251**	**1 820.1%**	**37**	**267.3%**	**287**	**2 081.8%**	**611**	**494.0%**	**(94.0%)**
Municipal governance and administration	**400**	**14**	**(1)**	**(.2%)**	**-**	**-**	**251**	**1 820.1%**	**37**	**267.3%**	**287**	**2 081.8%**	**611**	**490.7%**	**(94.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	400	14	(1)	(.2%)	-	-	251	1 820.1%	37	267.3%	287	2 081.8%	611	490.7%	(94.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**76 843**	**78 417**	**32 150**	**41.8%**	**23 183**	**30.2%**	**17 899**	**22.8%**	**1 316**	**1.7%**	**74 549**	**95.1%**	**969**	**101.9%**	**35.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 862	6 436	4 146	85.3%	1 547	31.8%	1 671	26.0%	1 277	19.8%	8 642	134.3%	(695)	133.8%	(283.8%)
Transfers and Subsidies - Operational	70 881	70 881	27 648	39.0%	21 433	30.2%	16 074	22.7%	(240)	(.3%)	64 914	91.6%	1 359	99.3%	(117.7%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 100	1 100	356	32.4%	203	18.5%	154	14.0%	279	25.4%	993	90.2%	305	119.3%	(8.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(73 572)**	**(73 913)**	**(3 507)**	**4.8%**	**(4 476)**	**6.1%**	**(2 718)**	**3.7%**	**(4 515)**	**6.1%**	**(15 216)**	**20.6%**	**(471)**	**23.7%**	**859.1%**
Suppliers and employees	(73 572)	(73 913)	(3 507)	4.8%	(4 476)	6.1%	(2 718)	3.7%	(4 515)	6.1%	(15 216)	20.6%	(471)	23.7%	859.1%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 271**	**4 504**	**28 643**	**875.7%**	**18 708**	**572.0%**	**15 181**	**337.1%**	**(3 199)**	**(71.0%)**	**59 333**	**1 317.4%**	**499**	**1 446.6%**	**(741.6%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(216)**	**-**	**(241)**	**-**	**(91)**	**-**	**(76)**	**-**	**(624)**	**-**	**(169)**	**-**	**(54.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	252	-	252	-	-	-	(100.0%)
Decrease (increase) in non-current receivables	-	-	(216)	-	(241)	-	(91)	-	(328)	-	(876)	-	(169)	-	93.8%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(400)**	**(14)**	**1**	**(.2%)**	**-**	**-**	**(251)**	**1 820.1%**	**(37)**	**267.3%**	**(287)**	**2 081.8%**	**(611)**	**494.0%**	**(94.0%)**
Capital assets	(400)	(14)	1	(.2%)	-	-	(251)	1 820.1%	(37)	267.3%	(287)	2 081.8%	(611)	494.0%	(94.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(400)**	**(14)**	**(216)**	**53.9%**	**(241)**	**60.3%**	**(342)**	**2 476.0%**	**(113)**	**820.4%**	**(912)**	**6 607.2%**	**(781)**	**1 006.4%**	**(85.5%)**
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	**2 871**	**4 490**	**28 427**	**990.3%**	**18 466**	**643.3%**	**14 839**	**330.5%**	**(3 312)**	**(73.8%)**	**58 421**	**1 301.2%**	**(282)**	**1 461.3%**	**1 074.6%**
Cash/cash equivalents at the year begin:	640	267	233	36.4%	28 694	4 485.4%	47 160	17 681.4%	62 000	23 245.1%	233	87.2%	60 202	10.1%	3.0%
Cash/cash equivalents at the year end:	**3 510**	**4 757**	**28 694**	**817.4%**	**47 160**	**1 343.5%**	**62 000**	**1 303.5%**	**58 688**	**1 233.8%**	**58 688**	**1 233.8%**	**59 920**	**560.2%**	**(2.1%)**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	179	100.0%	179	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**179**	**100.0%**	**179**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	179	100.0%	179	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**179**	**100.0%**	**179**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	131	2.3%	-	-	-	-	5 517	97.7%	5 649	64.6%
Other	870	28.2%	54	1.7%	183	5.9%	1 982	64.2%	3 089	35.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**1 002**	**11.5%**	**54**	**.6%**	**183**	**2.1%**	**7 499**	**85.8%**	**8 737**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**579 952**	**579 952**	**67 714**	**11.7%**	**94 989**	**16.4%**	**54 373**	**9.4%**	**51 474**	**8.9%**	**268 549**	**46.3%**	**48 720**	**83.1%**	**5.7%**
Exchange Revenue															
Service charges - Electricity	157 735	157 735	23 160	14.7%	26 274	16.7%	29 443	18.7%	32 355	20.5%	111 232	70.5%	22 187	90.3%	45.8%
Service charges - Water	27 527	27 527	3 985	14.5%	4 914	17.9%	5 334	19.4%	4 115	15.0%	18 348	66.7%	3 939	43.0%	4.5%
Service charges - Waste Water Management	18 564	18 564	3 453	18.6%	3 421	18.4%	3 358	18.1%	3 306	17.8%	13 538	72.9%	3 316	37.8%	(.3%)
Service charges - Waste Management	10 800	10 800	2 417	22.4%	2 359	21.8%	2 301	21.3%	2 249	20.8%	9 325	86.3%	2 296	-	(2.1%)
Sale of Goods and Rendering of Services	324	324	116	35.8%	69	21.2%	95	29.3%	182	56.1%	461	142.4%	111	24.0%	63.1%
Agency services	367	367	334	91.0%	575	156.4%	103	28.0%	581	158.1%	1 593	433.6%	-	-	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 201	18 201	6 307	34.7%	6 347	34.9%	6 484	35.6%	6 639	36.5%	25 777	141.6%	6 340	302.3%	4.7%
Interest earned from Current and Non Current Assets	58	58	3	5.0%	8	13.4%	56	96.9%	6	10.3%	73	125.6%	4	15.2%	46.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	916	916	211	23.1%	158	17.2%	201	22.0%	(3 380)	(369.1%)	(2 810)	(306.8%)	158	30.7%	(2 237.9%)
Licences or permits	835	835	-	-	-	-	-	-	-	-	-	-	309	119.4%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 253	3 253	829	25.5%	959	29.5%	844	26.0%	23	.7%	2 655	81.6%	715	834.1%	(96.8%)
Non-Exchange Revenue															
Property rates	34 984	34 984	23 476	67.1%	4 442	12.7%	2 967	8.5%	2 623	7.5%	33 508	95.8%	3 181	81.3%	(17.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	566	566	2	.4%	9	1.6%	2	.4%	-	-	13	2.3%	0	5 984.1%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	143 598	143 598	-	-	42 060	29.3%	-	-	424	.3%	42 484	29.6%	3 139	80.6%	(86.5%)
Interest Receivables	8 897	8 897	3 420	38.4%	3 394	38.1%	3 186	35.8%	2 351	26.4%	12 351	138.8%	3 023	118.8%	(22.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	565	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	219	219	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	152 541	152 541	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**430 512**	**430 512**	**40 474**	**9.4%**	**52 672**	**12.2%**	**55 019**	**12.8%**	**64 387**	**15.0%**	**212 552**	**49.4%**	**40 375**	**44.3%**	**59.5%**
Employee related costs	167 716	167 716	27 015	16.1%	37 779	22.5%	41 378	24.7%	43 187	25.8%	149 359	89.1%	25 764	47.7%	67.6%
Remuneration of councillors	8 562	8 562	1 420	16.6%	1 495	17.5%	2 101	24.5%	2 086	24.4%	7 102	82.9%	1 350	52.6%	54.5%
Bulk purchases - electricity	91 601	91 601	1 187	1.3%	1 245	1.4%	388	.4%	244	.3%	3 065	3.3%	58	2.3%	324.1%
Inventory consumed	22 436	22 436	2 128	9.5%	1 413	6.3%	2 287	10.2%	4 491	20.0%	10 319	46.0%	1 472	25.3%	205.2%
Debt impairment	16 481	16 481	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	32 952	32 952	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	11 671	11 671	476	4.1%	486	4.2%	6 863	58.8%	5	-	7 830	67.1%	-	-	(100.0%)
Contracted services	48 834	48 834	4 602	9.4%	6 041	12.4%	132	.3%	8 625	17.7%	19 401	39.7%	6 134	255.8%	40.6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	15	-	1	-	94	-	0	-	111	-	-	936 900.0%	(100.0%)
Operational Cost and Other Cost	30 258	30 258	3 631	12.0%	4 211	13.9%	1 776	5.9%	5 747	19.0%	15 366	50.8%	5 598	86.4%	2.7%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**149 440**	**149 440**	**27 240**		**42 316**		**(646)**		**(12 913)**		**55 997**		**8 345**		
Transfers and subsidies - capital (monetary allocations)	37 027	37 027	948	2.6%	-	-	-	-	3 404	9.2%	4 352	11.8%	3 289	18.5%	3.5%
Transfers and subsidies - capital (in-kind)	125	125	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**(9 510)**		**60 349**		**11 634**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**(9 510)**		**60 349**		**11 634**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**(9 510)**		**60 349**		**11 634**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**186 592**	**186 592**	**28 188**		**42 316**		**(646)**		**(9 510)**		**60 349**		**11 634**		
				-		-		-		-		-		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	**37 027**	**37 027**	**2 518**	**6.8%**	**-**	**-**	**77**	**.2%**	**7 273**	**19.6%**	**9 868**	**26.7%**	**3 113**	**17.2%**	**133.7%**
National Government	37 027	37 027	2 518	6.8%	-	-	-	-	7 112	19.2%	9 630	26.0%	2 860	17.2%	148.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 027**	**37 027**	**2 518**	**6.8%**	**-**	**-**	**-**	**-**	**7 112**	**19.2%**	**9 630**	**26.0%**	**2 860**	**17.2%**	**148.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	77	-	161	-	238	-	253	19.2%	(36.2%)
Capital Expenditure Functional	**37 490**	**37 490**	**2 518**	**6.7%**	**24**	**.1%**	**390**	**1.0%**	**7 899**	**21.1%**	**10 830**	**28.9%**	**3 113**	**17.2%**	**153.8%**
Municipal governance and administration	**443**	**443**	**-**	**-**	**24**	**5.4%**	**86**	**19.3%**	**2 483**	**560.9%**	**2 592**	**585.6%**	**253**	**142.8%**	**882.4%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	443	443	-	-	24	5.4%	86	19.3%	2 483	560.9%	2 592	585.6%	253	142.8%	882.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**1 270**	**25.4%**	**1 270**	**25.4%**	**-**	**-**	**(100.0%)**
Community and Social Services	5 000	5 000	-	-	-	-	-	-	1 270	25.4%	1 270	25.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 375**	**3 375**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 803**	**20.1%**	**(100.0%)**
Planning and Development	3 375	3 375	-	-	-	-	-	-	-	-	-	-	1 803	22.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 673**	**28 673**	**2 518**	**8.8%**	**-**	**-**	**304**	**1.1%**	**4 146**	**14.5%**	**6 968**	**24.3%**	**1 057**	**10.9%**	**292.2%**
Energy sources	9 000	9 000	2 518	28.0%	-	-	-	-	-	-	2 518	28.0%	1 057	17.0%	(100.0%)
Water Management	19 673	19 673	-	-	-	-	304	1.5%	4 146	21.1%	4 450	22.6%	-	5.9%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		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	**786 058**	**786 058**	**25 520**	**3.2%**	**101 610**	**12.9%**	**49 369**	**6.3%**	**41 055**	**5.2%**	**217 553**	**27.7%**	**282 807**	**304.3%**	**(85.5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	13 047	530.9%	(100.0%)
Service charges	-	-	10 663	-	10 028	-	7 887	-	18 034	-	46 612	-	260 788	541.3%	(93.1%)
Other revenue	609 446	609 446	5 579	.9%	3 519	.6%	3 367	.6%	3 372	.6%	15 836	2.6%	8 905	8.2%	(62.1%)
Transfers and Subsidies - Operational	139 585	139 585	5 243	3.8%	45 048	32.3%	-	-	-	-	50 291	36.0%	-	5 743.5%	-
Transfers and Subsidies - Capital	37 027	37 027	4 034	10.9%	43 015	116.2%	38 115	102.9%	19 650	53.1%	104 814	283.1%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	68	28.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11 463)**	**(11 463)**	**(6 709)**	**58.5%**	**(8 054)**	**70.3%**	**(2 910)**	**25.4%**	**(18 925)**	**165.1%**	**(36 598)**	**319.3%**	**(649 509)**	**420.9%**	**(97.1%)**
Suppliers and employees	(11 463)	(11 463)	(6 709)	58.5%	(8 054)	70.3%	(2 910)	25.4%	(18 925)	165.1%	(36 598)	319.3%	(649 509)	420.9%	(97.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**774 596**	**774 596**	**18 811**	**2.4%**	**93 556**	**12.1%**	**46 458**	**6.0%**	**22 130**	**2.9%**	**180 955**	**23.4%**	**(366 702)**	**267.3%**	**(106.0%)**
Cash Flow from Investing Activities															
Receipts	**(57)**	**(57)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(57)	(57)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(948)**	**-**	**-**	**-**	**-**	**-**	**(7 410)**	**-**	**(8 358)**	**-**	**(329)**	**-**	**2 155.6%**
Capital assets	-	-	(948)	-	-	-	-	-	(7 410)	-	(8 358)	-	(329)	-	2 155.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(57)**	**(57)**	**(948)**	**1 654.8%**	**-**	**-**	**-**	**-**	**(7 410)**	**12 935.9%**	**(8 358)**	**14 590.7%**	**(329)**	**-**	**2 155.6%**
Cash Flow from Financing Activities															
Receipts	**65**	**65**	**115**	**178.9%**	**13**	**19.5%**	**27**	**41.9%**	**9**	**13.2%**	**164**	**253.5%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	65	65	115	178.9%	13	19.5%	27	41.9%	9	13.2%	164	253.5%	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**65**	**65**	**115**	**178.9%**	**13**	**19.5%**	**27**	**41.9%**	**9**	**13.2%**	**164**	**253.5%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**774 603**	**774 603**	**17 978**	**2.3%**	**93 569**	**12.1%**	**46 485**	**6.0%**	**14 728**	**1.9%**	**172 761**	**22.3%**	**(367 030)**	**267.3%**	**(104.0%)**
Cash/cash equivalents at the year begin:	1 633	1 633	-	-	17 978	1 101.0%	111 547	6 831.2%	158 033	9 678.0%	-	-	1 730 060	-	(90.9%)
Cash/cash equivalents at the year end:	**776 236**	**776 236**	**17 978**	**2.3%**	**111 547**	**14.4%**	**158 033**	**20.4%**	**172 761**	**22.3%**	**172 761**	**22.3%**	**1 363 030**	**224.7%**	**(87.3%)**

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	2 659	1.9%	2 091	1.5%	2 152	1.5%	134 799	95.1%	141 700	26.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 788	8.7%	2 311	3.5%	2 370	3.6%	56 205	84.3%	66 673	12.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 280	1.6%	1 931	1.4%	1 512	1.1%	133 215	95.9%	138 937	26.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 721	2.2%	1 414	1.8%	1 334	1.7%	73 001	94.2%	77 470	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 269	1.8%	1 142	1.6%	1 065	1.5%	68 087	95.1%	71 563	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	4.4%	0	.8%	0	.8%	17	94.0%	19	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	402	1.3%	386	1.2%	514	1.6%	30 627	95.9%	31 928	6.0%	-	-	-	-
Total By Income Source	**14 120**	**2.7%**	**9 275**	**1.8%**	**8 946**	**1.7%**	**495 950**	**93.9%**	**528 290**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 613	2.2%	1 290	1.8%	1 161	1.6%	67 963	94.4%	72 027	13.6%	-	-	-	-
Commercial	2 190	21.9%	476	4.8%	306	3.1%	7 041	70.3%	10 013	1.9%	-	-	-	-
Households	10 121	2.4%	7 331	1.7%	7 317	1.7%	404 449	94.2%	429 218	81.2%	-	-	-	-
Other	196	1.2%	177	1.0%	161	.9%	16 498	96.9%	17 032	3.2%	-	-	-	-
Total By Customer Group	**14 120**	**2.7%**	**9 275**	**1.8%**	**8 946**	**1.7%**	**495 950**	**93.9%**	**528 290**	**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	-	-	-	-	443	.1%	624 533	99.9%	624 976	90.7%
Bulk Water	-	-	-	-	-	-	3 716	100.0%	3 716	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	90	.2%	125	.3%	13	-	42 852	99.5%	43 079	6.2%
Auditor-General	-	-	-	-	1 725	12.9%	11 671	87.1%	13 396	1.9%
Other	0	-	152	3.7%	32	.8%	3 943	95.5%	4 127	.6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**90**	**-**	**277**	**-**	**2 213**	**.3%**	**686 715**	**99.6%**	**689 295**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**85 719**	**85 719**	**26 851**	**31.3%**	**17 971**	**21.0%**	**14 239**	**16.6%**	**1 770**	**2.1%**	**60 831**	**71.0%**	**3 951**	**69.7%**	**(55.2%)**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	7 181	7 181	1 036	14.4%	968	13.5%	961	13.4%	310	4.3%	3 274	45.6%	691	59.5%	(55.2%)
Service charges - Waste Water Management	4 066	4 066	820	20.2%	765	18.8%	755	18.6%	253	6.2%	2 592	63.7%	527	71.7%	(52.0%)
Service charges - Waste Management	5 609	5 609	1 174	20.9%	1 083	19.3%	1 077	19.2%	357	6.4%	3 692	65.8%	975	74.5%	(63.3%)
Sale of Goods and Rendering of Services	858	858	72	8.4%	85	10.0%	66	7.7%	39	4.6%	263	30.6%	36	46.6%	7.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 308	9 308	1 998	21.5%	2 076	22.3%	2 134	22.9%	726	7.8%	6 933	74.5%	1 639	66.6%	(55.7%)
Interest earned from Current and Non Current Assets	375	375	41	10.9%	71	19.0%	70	18.6%	35	9.3%	217	57.8%	5	10.5%	652.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	23	23	1	5.7%	550	2 430.2%	1	5.8%	-	-	552	2 441.6%	-	106.9%	-
Rental from Fixed Assets	1 999	1 999	63	3.2%	74	3.7%	70	3.5%	23	1.2%	231	11.5%	41	11.3%	(42.8%)
Licences or permits	475	475	12	2.4%	15	3.2%	5	1.1%	19	4.1%	51	10.7%	6	24.3%	237.9%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	497	497	5	1.0%	13	2.7%	5	1.1%	2	.4%	26	5.2%	5	4.0%	(60.1%)
Non-Exchange Revenue															
Property rates	10 964	10 964	5 921	54.0%	(38)	(.3%)	(54)	(.5%)	1	-	5 830	53.2%	-	56.0%	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	42 717	42 717	15 674	36.7%	12 275	28.7%	9 141	21.4%	-	-	37 090	86.8%	-	82.3%	-
Interest Receivables	1 649	1 649	0	-	0	-	0	-	0	-	2	.1%	0	.1%	(50.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	35	-	33	-	7	-	4	-	79	-	26	32.5%	(83.6%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**82 889**	**83 944**	**9 915**	**12.0%**	**10 604**	**12.8%**	**11 399**	**13.6%**	**531**	**.6%**	**32 449**	**38.7%**	**9 921**	**54.7%**	**(94.7%)**
Employee related costs	39 700	39 687	8 241	20.8%	8 404	21.2%	8 244	20.8%	-	-	24 889	62.7%	8 145	84.8%	(100.0%)
Remuneration of councillors	5 007	5 007	1 262	25.2%	1 246	24.9%	1 246	24.9%	-	-	3 754	75.0%	1 246	100.1%	(100.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 363	2 513	(10)	(.4%)	238	10.1%	111	4.4%	-	-	339	13.5%	193	123.2%	(100.0%)
Debt impairment	12 871	12 871	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	8 719	8 719	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 452	3 928	16	.5%	223	6.5%	84	2.1%	1	-	325	8.3%	1	6.6%	7.9%
Transfers and subsidies	35	35	-	-	-	-	-	-	-	-	-	-	-	26.0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	10 740	11 183	406	3.8%	493	4.6%	1 714	15.3%	529	4.7%	3 142	28.1%	337	34.4%	57.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 830**	**1 774**	**16 936**		**7 367**		**2 840**		**1 239**		**28 382**		**(5 971)**		
Transfers and subsidies - capital (monetary allocations)	-	-	5 000	-	-	-	5 368	-	-	-	10 368	-	-	7.5%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**1 239**		**38 750**		**(5 971)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**1 239**		**38 750**		**(5 971)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**1 239**		**38 750**		**(5 971)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 830**	**1 774**	**21 936**		**7 367**		**8 208**		**1 239**		**38 750**		**(5 971)**		
				-		-		-		-		-		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	**21 979**	**21 979**	**-**	**-**	**4 532**	**20.6%**	**1 096**	**5.0%**	**-**	**-**	**5 629**	**25.6%**	**-**	**-**	**-**
National Government	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	-	-	5 629	25.6%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 979**	**21 979**	**-**	**-**	**4 532**	**20.6%**	**1 096**	**5.0%**	**-**	**-**	**5 629**	**25.6%**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**21 979**	**21 979**	**-**	**-**	**4 532**	**20.6%**	**1 096**	**5.0%**	**-**	**-**	**5 629**	**25.6%**	**-**	**-**	**-**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 979**	**21 979**	**-**	**-**	**4 532**	**20.6%**	**1 096**	**5.0%**	**-**	**-**	**5 629**	**25.6%**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	21 979	21 979	-	-	4 532	20.6%	1 096	5.0%	-	-	5 629	25.6%	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**84 452**	**85 452**	**2 568**	**3.0%**	**2 139**	**2.5%**	**41 686**	**48.8%**	**259**	**.3%**	**46 651**	**54.6%**	**3 197**	**9.2%**	**(91.9%)**
Property rates	6 600	6 600	628	9.5%	1 931	29.3%	288	4.4%	108	1.6%	2 955	44.8%	218	18.9%	(50.6%)
Service charges	8 472	8 472	329	3.9%	294	3.5%	446	5.3%	72	.8%	1 141	13.5%	240	12.5%	(70.1%)
Other revenue	5 311	5 311	1 611	30.3%	(86)	(1.6%)	537	10.1%	79	1.5%	2 140	40.3%	2 738	98.5%	(97.1%)
Transfers and Subsidies - Operational	41 717	42 717	-	-	-	-	30 949	72.5%	-	-	30 949	72.5%	-	-	-
Transfers and Subsidies - Capital	21 979	21 979	-	-	-	-	9 466	43.1%	-	-	9 466	43.1%	-	-	-
Interest	375	375	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 062)**	**(62 062)**	**6 443**	**(10.4%)**	**(12 504)**	**20.1%**	**7 574**	**(12.2%)**	**56**	**(.1%)**	**1 570**	**(2.5%)**	**6 506**	**(21.4%)**	**(99.1%)**
Suppliers and employees	(62 062)	(62 062)	6 443	(10.4%)	(12 504)	20.1%	7 574	(12.2%)	56	(.1%)	1 570	(2.5%)	6 506	(21.4%)	(99.1%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**22 390**	**23 390**	**9 011**	**40.2%**	**(10 365)**	**(46.3%)**	**49 260**	**210.6%**	**315**	**1.3%**	**48 221**	**206.2%**	**9 703**	**83.7%**	**(96.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(21 979)**	**(21 979)**	**-**	**-**	**(4 532)**	**20.6%**	**(1 096)**	**5.0%**	**-**	**-**	**(5 629)**	**25.6%**	**-**	**2.2%**	**-**
Capital assets	(21 979)	(21 979)	-	-	(4 532)	20.6%	(1 096)	5.0%	-	-	(5 629)	25.6%	-	2.2%	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(21 979)**	**(21 979)**	**-**	**-**	**(4 532)**	**20.6%**	**(1 096)**	**5.0%**	**-**	**-**	**(5 629)**	**25.6%**	**-**	**2.2%**	**-**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**411**	**1 411**	**9 011**	**2 192.9%**	**(14 898)**	**(3 625.4%)**	**48 164**	**3 413.6%**	**315**	**22.3%**	**42 592**	**3 018.7%**	**9 703**	**649.4%**	**(96.8%)**
Cash/cash equivalents at the year begin:	617	617	-	-	9 011	1 461.5%	(5 913)	(959.1%)	42 250	6 852.8%	-	-	15 325	-	175.7%
Cash/cash equivalents at the year end:	**1 027**	**2 027**	**9 011**	**877.0%**	**(5 913)**	**(575.5%)**	**42 250**	**2 083.9%**	**42 566**	**2 099.4%**	**42 566**	**2 099.4%**	**25 028**	**670.0%**	**70.1%**

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	Mr Moeketsi Dichaba	054 833 9500
Chief Financial Officer	Mr Donovan Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**259 115**	**282 621**	**52 305**	**20.2%**	**60 336**	**23.3%**	**54 720**	**19.4%**	**34 676**	**12.3%**	**202 037**	**71.5%**	**43 410**	**41.7%**	**(20.1%)**
Exchange Revenue															
Service charges - Electricity	67 101	78 734	21 745	32.4%	17 854	26.6%	20 721	26.3%	17 280	21.9%	77 599	98.6%	19 218	(6.7%)	(10.1%)
Service charges - Water	15 544	9 586	2 538	16.3%	1 671	10.7%	2 330	24.3%	2 445	25.5%	8 984	93.7%	1 958	47.5%	24.8%
Service charges - Waste Water Management	31 915	31 915	8 116	25.4%	7 942	24.9%	5 763	18.1%	5 493	17.2%	27 314	85.6%	7 855	86.2%	(30.1%)
Service charges - Waste Management	20 766	38 956	4 761	22.9%	4 676	22.5%	3 102	8.0%	3 079	7.9%	15 618	40.1%	4 291	80.5%	(28.2%)
Sale of Goods and Rendering of Services	771	868	204	26.5%	198	25.6%	166	19.1%	155	17.8%	722	83.2%	179	55.4%	(13.8%)
Agency services	502	502	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 457	1 483	135	9.3%	163	11.2%	168	11.4%	282	19.0%	748	50.5%	1 001	212.3%	(71.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	630	630	153	24.3%	181	28.8%	124	19.7%	135	21.4%	593	94.1%	177	89.8%	(24.2%)
Licences or permits	966	966	-	-	-	-	-	-	6	.6%	6	.6%	-	.2%	(100.0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	529	529	30	5.8%	30	5.6%	63	12.0%	34	6.5%	158	29.9%	54	88.0%	(36.2%)
Non-Exchange Revenue															
Property rates	36 316	36 316	13 118	36.1%	6 664	18.4%	4 583	12.6%	4 583	12.6%	28 948	79.7%	6 511	55.7%	(29.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 172	1 640	22	1.0%	153	7.1%	385	23.5%	535	32.6%	1 095	66.7%	55	73.0%	880.4%
Licences or permits	20	20	2	9.6%	1	6.7%	2	7.6%	-	-	5	23.9%	3	2 820.8%	(100.0%)
Transfer and subsidies - Operational	68 427	68 477	1 319	1.9%	20 753	30.3%	17 313	25.3%	548	.8%	39 933	58.3%	1 491	64.8%	(63.2%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	12 000	12 000	161	1.3%	51	.4%	-	-	103	.9%	315	2.6%	617	5.9%	(83.3%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**326 420**	**365 865**	**63 379**	**19.4%**	**71 211**	**21.8%**	**61 660**	**16.9%**	**69 165**	**18.9%**	**265 414**	**72.5%**	**68 110**	**89.3%**	**1.5%**
Employee related costs	92 655	95 847	24 128	26.0%	23 006	24.8%	22 890	23.9%	23 221	24.2%	93 245	97.3%	22 512	98.2%	3.2%
Remuneration of councillors	6 642	6 642	1 440	21.7%	1 442	21.7%	1 431	21.5%	1 639	24.7%	5 952	89.6%	1 420	95.2%	15.4%
Bulk purchases - electricity	60 000	65 000	20 012	33.4%	14 364	23.9%	14 398	22.2%	17 193	26.5%	65 967	101.5%	16 365	78.8%	5.1%
Inventory consumed	21 501	21 275	3 103	14.4%	4 337	20.2%	5 210	24.5%	4 688	22.0%	17 338	81.5%	4 534	60.1%	3.4%
Debt impairment	42 341	48 179	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	41 544	41 544	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	6 500	23 000	5 545	85.3%	13 475	207.3%	8 858	38.5%	11 215	48.8%	39 093	170.0%	13 317	375.4%	(15.8%)
Contracted services	19 012	21 384	3 896	20.5%	3 621	19.0%	2 393	11.2%	2 577	12.1%	12 487	58.4%	1 590	82.0%	62.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	36 225	39 994	5 255	14.5%	10 967	30.3%	6 479	16.2%	8 632	21.6%	31 333	78.3%	8 372	77.4%	3.1%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(67 305)**	**(83 244)**	**(11 073)**		**(10 875)**		**(6 940)**		**(34 489)**		**(63 377)**		**(24 700)**		
Transfers and subsidies - capital (monetary allocations)	31 190	31 190	2 015	6.5%	3 182	10.2%	3 267	10.5%	14 592	46.8%	23 055	73.9%	9 740	97.4%	49.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(19 898)**		**(40 322)**		**(14 959)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(19 898)**		**(40 322)**		**(14 959)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(19 898)**		**(40 322)**		**(14 959)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(36 115)**	**(52 055)**	**(9 058)**		**(7 693)**		**(3 673)**		**(19 898)**		**(40 322)**		**(14 959)**		
				-		-		-		-		-		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	**31 890**	**33 762**	**1 783**	**5.6%**	**5 598**	**17.6%**	**1 206**	**3.6%**	**13 033**	**38.6%**	**21 619**	**64.0%**	**13 521**	**84.4%**	**(3.6%)**
National Government	31 190	31 190	1 753	5.6%	4 634	14.9%	973	3.1%	12 688	40.7%	20 048	64.3%	11 188	85.4%	13.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 190**	**31 190**	**1 753**	**5.6%**	**4 634**	**14.9%**	**973**	**3.1%**	**12 688**	**40.7%**	**20 048**	**64.3%**	**11 188**	**85.4%**	**13.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	2 573	30	4.3%	963	137.6%	233	9.0%	345	13.4%	1 571	61.1%	2 333	77.8%	(85.2%)
Capital Expenditure Functional	**31 890**	**33 762**	**1 783**	**5.6%**	**5 598**	**17.6%**	**1 206**	**3.6%**	**13 033**	**38.6%**	**21 619**	**64.0%**	**13 521**	**84.4%**	**(3.6%)**
Municipal governance and administration	**300**	**800**	**-**	**-**	**12**	**3.8%**	**11**	**1.4%**	**48**	**6.0%**	**70**	**8.8%**	**-**	**-**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	300	800	-	-	12	3.8%	11	1.4%	48	6.0%	70	8.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**79**	**75.1%**	**(100.0%)**
Community and Social Services	100	-	-	-	-	-	-	-	-	-	-	-	79	75.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 227**	**18 699**	**1 753**	**10.2%**	**5 525**	**32.1%**	**222**	**1.2%**	**7 800**	**41.7%**	**15 299**	**81.8%**	**6 869**	**84.2%**	**13.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 227	18 699	1 753	10.2%	5 525	32.1%	222	1.2%	7 800	41.7%	15 299	81.8%	6 869	84.2%	13.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 263**	**14 263**	**30**	**.2%**	**61**	**.4%**	**973**	**6.8%**	**5 186**	**36.4%**	**6 250**	**43.8%**	**6 573**	**87.0%**	**(21.1%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	5 386	88.4%	(100.0%)
Water Management	14 263	14 263	30	.2%	61	.4%	973	6.8%	5 186	36.4%	6 250	43.8%	1 187	79.3%	336.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**263 983**	**386 659**	**54 798**	**20.8%**	**51 756**	**19.6%**	**58 983**	**15.3%**	**37 144**	**9.6%**	**202 680**	**52.4%**	**49 740**	**305.9%**	**(25.3%)**
Property rates	25 421	25 421	-	-	2	-	1	-	727	2.9%	729	2.9%	-	164.5%	(100.0%)
Service charges	108 260	232 261	47 348	43.7%	28 843	26.6%	26 570	11.4%	34 718	14.9%	137 479	59.2%	-	674.7%	(100.0%)
Other revenue	29 227	28 853	5 950	20.4%	112	.4%	4 791	16.6%	1 643	5.7%	12 495	43.3%	2 870	(25 957.3%)	(42.8%)
Transfers and Subsidies - Operational	68 427	67 477	1 500	2.2%	19 158	28.0%	16 220	24.0%	50	.1%	36 928	54.7%	46 870	370.6%	(99.9%)
Transfers and Subsidies - Capital	31 190	31 190	-	-	3 638	11.7%	11 394	36.5%	-	-	15 032	48.2%	-	697.1%	-
Interest	1 457	1 457	-	-	4	.3%	8	.6%	5	.4%	18	1.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(242 535)**	**(279 653)**	**(93 580)**	**38.6%**	**(82 237)**	**33.9%**	**(80 305)**	**28.7%**	**(57 359)**	**20.5%**	**(313 481)**	**112.1%**	**(77 992)**	**116.5%**	**(26.5%)**
Suppliers and employees	(236 035)	(273 153)	(93 580)	39.6%	(82 237)	34.8%	(80 305)	29.4%	(57 359)	21.0%	(313 481)	114.8%	(77 992)	118.1%	(26.5%)

Finance charges	(6 500)	(6 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 447**	**107 006**	**(38 782)**	**(180.8%)**	**(30 481)**	**(142.1%)**	**(21 322)**	**(19.9%)**	**(20 216)**	**(18.9%)**	**(110 800)**	**(103.5%)**	**(28 252)**	**(1 282.5%)**	**(28.4%)**
Cash Flow from Investing Activities															
Receipts	**12 000**	**12 000**	**-**	**-**	**3 200**	**26.7%**	**-**	**-**	**103**	**.9%**	**3 303**	**27.5%**	**-**	**88.4%**	**(100.0%)**
Proceeds on disposal of PPE	12 000	12 000	-	-	3 200	26.7%	-	-	103	.9%	3 303	27.5%	-	88.4%	(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	**(31 890)**	**(15 092)**	**-**	**-**	**(4 549)**	**14.3%**	**(1 386)**	**9.2%**	**(8 335)**	**55.2%**	**(14 271)**	**94.6%**	**(91)**	**.3%**	**9 052.6%**
Capital assets	(31 890)	(15 092)	-	-	(4 549)	14.3%	(1 386)	9.2%	(8 335)	55.2%	(14 271)	94.6%	(91)	.3%	9 052.6%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(19 890)**	**(3 092)**	**-**	**-**	**(1 349)**	**6.8%**	**(1 386)**	**44.8%**	**(8 232)**	**266.3%**	**(10 968)**	**354.8%**	**(91)**	**(15.6%)**	**8 939.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**1 557**	**103 914**	**(38 782)**	**(2 490.1%)**	**(31 830)**	**(2 043.8%)**	**(22 708)**	**(21.9%)**	**(28 448)**	**(27.4%)**	**(121 768)**	**(117.2%)**	**(28 343)**	**(521.9%)**	**.4%**
Cash/cash equivalents at the year begin:	10 706	10 611	-	-	(38 782)	(362.3%)	(70 612)	(665.5%)	(93 947)	(885.4%)	-	-	433 054	-	(121.7%)
Cash/cash equivalents at the year end:	**12 263**	**114 525**	**(38 782)**	**(316.2%)**	**(70 612)**	**(575.8%)**	**(93 947)**	**(82.0%)**	**(122 395)**	**(106.9%)**	**(122 395)**	**(106.9%)**	**404 712**	**(626.9%)**	**(130.2%)**

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	189	.2%	208	.2%	447	.5%	84 068	99.0%	84 912	17.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61	.8%	56	.7%	87	1.1%	7 479	97.3%	7 683	1.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 843	2.3%	1 659	2.0%	1 559	1.9%	76 686	93.8%	81 747	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 788	1.5%	2 599	1.4%	2 310	1.2%	178 411	95.9%	186 108	38.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 658	1.5%	1 546	1.4%	1 397	1.3%	104 701	95.8%	109 303	22.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	1.8%	40	1.0%	37	1.0%	3 705	96.2%	3 851	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	434	3.6%	8	.1%	9	.1%	11 468	96.2%	11 918	2.5%	-	-	-	-
Total By Income Source	**7 043**	**1.5%**	**6 117**	**1.3%**	**5 845**	**1.2%**	**466 517**	**96.1%**	**485 522**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	673	1.7%	653	1.6%	662	1.7%	38 100	95.0%	40 088	8.3%	-	-	-	-
Commercial	784	2.4%	438	1.4%	486	1.5%	30 505	94.7%	32 213	6.6%	-	-	-	-
Households	5 552	1.3%	4 982	1.2%	4 675	1.1%	396 607	96.3%	411 816	84.8%	-	-	-	-
Other	34	2.4%	43	3.1%	22	1.6%	1 306	92.9%	1 405	.3%	-	-	-	-
Total By Customer Group	**7 043**	**1.5%**	**6 117**	**1.3%**	**5 845**	**1.2%**	**466 517**	**96.1%**	**485 522**	**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	20 710	4.6%	5 478	1.2%	3 426	.8%	425 140	93.5%	454 754	71.6%
Bulk Water	3 248	2.2%	-	-	2 221	1.5%	140 696	96.3%	146 166	23.0%
PAYE deductions	1 586	98.9%	-	-	2	.1%	15	1.0%	1 604	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 019	14.5%	246	1.8%	355	2.5%	11 341	81.2%	13 962	2.2%
Auditor-General	585	6.0%	-	-	63	.7%	9 097	93.3%	9 745	1.5%
Other	7 454	93.9%	111	1.4%	-	-	369	4.7%	7 935	1.3%
Medical Aid deductions	629	100.0%	-	-	-	-	-	-	629	.1%
Total	**36 231**	**5.7%**	**5 836**	**.9%**	**6 068**	**1.0%**	**586 659**	**92.4%**	**634 794**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**170 436**	**144 478**	**40 521**	**23.8%**	**35 009**	**20.5%**	**28 313**	**19.6%**	**21 488**	**14.9%**	**125 331**	**86.7%**	**18 421**	**69.6%**	**16.6%**
Exchange Revenue															
Service charges - Electricity	35 765	34 608	10 489	29.3%	9 032	25.3%	8 679	25.1%	9 364	27.1%	37 564	108.5%	7 311	105.4%	28.1%
Service charges - Water	12 569	15 072	3 531	28.1%	2 254	17.9%	949	6.3%	3 547	23.5%	10 281	68.2%	1 648	73.1%	115.2%
Service charges - Waste Water Management	10 736	5 225	1 492	13.9%	1 091	10.2%	1 080	20.7%	1 045	20.0%	4 708	90.1%	1 187	67.2%	(11.9%)
Service charges - Waste Management	12 061	8 182	2 725	22.6%	2 031	16.8%	2 036	24.9%	2 028	24.8%	8 821	107.8%	1 991	49.1%	1.8%
Sale of Goods and Rendering of Services	132	132	8	6.1%	12	9.2%	17	13.1%	24	18.4%	62	46.8%	77	107.6%	(68.5%)
Agency services	450	450	156	34.6%	-	-	31	7.0%	21	4.7%	209	46.3%	-	(5.1%)	(100.0%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 776	1 776	524	29.5%	562	31.6%	601	33.8%	622	35.0%	2 309	130.0%	515	78.7%	20.7%
Interest earned from Current and Non Current Assets	4 575	4 575	47	1.0%	102	2.2%	167	3.7%	14	.3%	330	7.2%	7	11.3%	101.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	386	386	84	21.8%	63	16.3%	63	16.4%	59	15.3%	270	69.9%	62	168.7%	(5.3%)
Licences or permits	1 100	1 100	287	26.1%	372	33.8%	350	31.9%	306	27.9%	1 316	119.6%	159	56.5%	92.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	22	22	4	16.6%	-	-	-	-	-	-	4	16.6%	86	495.4%	(100.0%)
Non-Exchange Revenue															
Property rates	18 437	19 694	5 585	30.3%	4 149	22.5%	4 027	20.4%	4 145	21.0%	17 905	90.9%	4 764	76.8%	(13.0%)
Surcharges and Taxes	9 396	9 396	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	143	143	5	3.8%	9	6.0%	13	9.0%	5	3.6%	32	22.3%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	41 006	41 006	15 315	37.3%	15 043	36.7%	10 000	24.4%	-	-	40 358	98.4%	392	62.1%	(100.0%)
Interest Receivables	883	883	269	30.5%	289	32.8%	298	33.8%	307	34.8%	1 164	131.9%	223	80.2%	37.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	21 000	1 830	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**146 541**	**139 258**	**35 195**	**24.0%**	**22 226**	**15.2%**	**26 262**	**18.9%**	**29 019**	**20.8%**	**112 703**	**80.9%**	**28 733**	**58.8%**	**1.0%**
Employee related costs	40 775	51 862	13 454	33.0%	9 042	22.2%	13 446	25.9%	14 271	27.5%	50 214	96.8%	11 898	76.4%	19.9%
Remuneration of councillors	5 298	4 363	1 307	24.7%	1 297	24.5%	1 445	33.1%	1 356	31.1%	5 405	123.9%	1 245	75.4%	8.9%
Bulk purchases - electricity	30 115	30 115	11 427	37.9%	5 319	17.7%	5 297	17.6%	7 055	23.4%	29 098	96.6%	4 652	49.1%	51.7%
Inventory consumed	538	-	252	46.7%	77	14.2%	44	-	7	-	380	-	149	169.2%	(95.1%)
Debt impairment	13 943	607	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	17 669	17 669	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	1 200	1 200	1 509	125.7%	1 258	104.8%	1 383	115.2%	1 486	123.9%	5 636	469.7%	5 424	490.3%	(72.6%)
Contracted services	17 608	12 119	4 576	26.0%	3 420	19.4%	2 814	23.2%	2 823	23.3%	13 632	112.5%	4 056	65.5%	(30.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 533	3 533	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 860	17 789	2 671	16.8%	1 814	11.4%	1 833	10.3%	2 020	11.4%	8 338	46.9%	1 309	32.2%	54.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**23 895**	**5 220**	**5 326**		**12 783**		**2 050**		**(7 531)**		**12 628**		**(10 311)**		
Transfers and subsidies - capital (monetary allocations)	28 812	46 408	-	-	20 235	70.2%	3 851	8.3%	-	-	24 085	51.9%	14 183	104.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**(7 531)**		**36 713**		**3 871**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**(7 531)**		**36 713**		**3 871**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**(7 531)**		**36 713**		**3 871**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 707**	**51 628**	**5 326**		**33 018**		**5 901**		**(7 531)**		**36 713**		**3 871**		
				-		-		-		-		-		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	**28 812**	**46 500**	**(306 321)**	**(1 063.2%)**	**3 221**	**11.2%**	**322 573**	**693.7%**	**18 932**	**40.7%**	**38 405**	**82.6%**	**11 432**	**130.9%**	**65.6%**
National Government	28 812	46 500	(96 566)	(335.2%)	3 214	11.2%	112 681	242.3%	18 870	40.6%	38 199	82.1%	11 429	95.0%	65.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 812**	**46 500**	**(96 566)**	**(335.2%)**	**3 214**	**11.2%**	**112 681**	**242.3%**	**18 870**	**40.6%**	**38 199**	**82.1%**	**11 429**	**95.0%**	**65.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	(209 755)	-	8	-	209 892	-	61	-	205	-	4	1 256.3%	1 577.3%
Capital Expenditure Functional	**28 812**	**46 500**	**(306 895)**	**(1 065.2%)**	**3 221**	**11.2%**	**323 147**	**694.9%**	**18 932**	**40.7%**	**38 405**	**82.6%**	**11 432**	**130.9%**	**65.6%**
Municipal governance and administration	**-**	**92**	**(207 531)**	**-**	**8**	**-**	**207 759**	**225 825.2%**	**61**	**66.5%**	**297**	**323.1%**	**3**	**1 884.3%**	**1 798.6%**
Executive and Council	-	-	(202 576)	-	-	-	202 704	-	-	-	128	-	-	-	-
Finance and administration	-	92	(4 955)	-	8	-	5 055	5 495.1%	61	66.5%	169	184.1%	3	56.2%	1 798.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**(249)**	**-**	**-**	**-**	**249**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	(249)	-	-	-	249	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**(17 672)**	**-**	**312**	**-**	**22 335**	**-**	**-**	**-**	**4 975**	**-**	**7 142**	**182.5%**	**(100.0%)**
Planning and Development	-	-	(511)	-	-	-	511	-	-	-	-	-	-	-	-
Road Transport	-	-	(17 161)	-	312	-	21 824	-	-	-	4 975	-	7 142	190.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 812**	**46 408**	**(81 443)**	**(282.7%)**	**2 902**	**10.1%**	**92 804**	**200.0%**	**18 870**	**40.7%**	**33 133**	**71.4%**	**4 287**	**66.2%**	**340.2%**
Energy sources	-	-	(11 484)	-	-	-	11 484	-	-	-	-	-	-	-	-
Water Management	20 000	37 596	(67 769)	(338.8%)	2 902	14.5%	79 130	210.5%	18 870	50.2%	33 133	88.1%	4 123	52.5%	357.7%
Waste Water Management	8 812	8 812	(1 825)	(20.7%)	-	-	1 825	20.7%	-	-	-	-	0	150.9%	(100.0%)
Waste Management	-	-	(365)	-	-	-	365	-	-	-	-	-	163	-	(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	**157 012**	**165 975**	**(6 247)**	**(4.0%)**	**9 398**	**6.0%**	**50 813**	**30.6%**	**6 500**	**3.9%**	**60 464**	**36.4%**	**6 359**	**18.1%**	**2.2%**
Property rates	14 749	14 749	(29 964)	(203.2%)	-	-	29 963	203.1%	-	-	(1)	-	1 206	21.4%	(100.0%)
Service charges	65 552	57 002	4 180	6.4%	3 805	5.8%	3 043	5.3%	5 083	8.9%	16 111	28.3%	3 987	30.2%	27.5%
Other revenue	2 318	2 235	560	24.1%	470	20.3%	495	22.2%	442	19.8%	1 967	88.0%	405	14.2%	9.2%
Transfers and Subsidies - Operational	41 006	41 006	10 117	24.7%	550	1.3%	14 232	34.7%	-	-	24 899	60.7%	-	8.6%	-
Transfers and Subsidies - Capital	28 812	46 408	8 000	27.8%	3 600	12.5%	2 000	4.3%	-	-	13 600	29.3%	-	7.6%	-
Interest	4 575	4 575	860	18.8%	973	21.3%	1 080	23.6%	975	21.3%	3 887	85.0%	762	60.5%	28.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(120 701)**	**(128 295)**	**(206)**	**.2%**	**-**	**-**	**206**	**(.2%)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(119 501)	(127 095)	(195)	.2%	-	-	195	(.2%)	-	-	-	-	-	-	-

Finance charges	(1 200)	(1 200)	(11)	.9%	-	-	11	(.9%)	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 311**	**37 680**	**(6 454)**	**(17.8%)**	**9 398**	**25.9%**	**51 019**	**135.4%**	**6 500**	**17.3%**	**60 464**	**160.5%**	**6 359**	**66.6%**	**2.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(89)**	**-**	**-**	**-**	**89**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	(89)	-	-	-	89	-	-	-	-	-	0	-	(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	**(33 134)**	**(47 836)**	**(9 753)**	**29.4%**	**-**	**-**	**9 753**	**(20.4%)**	**-**	**-**	**-**	**-**	**233**	**(18.0%)**	**(100.0%)**
Capital assets	(33 134)	(47 836)	(9 753)	29.4%	-	-	9 753	(20.4%)	-	-	-	-	233	(18.0%)	(100.0%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(33 134)**	**(47 836)**	**(9 842)**	**29.7%**	**-**	**-**	**9 842**	**(20.6%)**	**-**	**-**	**-**	**-**	**233**	**(18.0%)**	**(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	**3 177**	**(10 156)**	**(16 295)**	**(512.9%)**	**9 398**	**295.8%**	**60 861**	**(599.3%)**	**6 500**	**(64.0%)**	**60 464**	**(595.4%)**	**6 592**	**(714.1%)**	**(1.4%)**
Cash/cash equivalents at the year begin:	13 221	18 844	-	-	6 065	45.9%	(6 959)	(36.9%)	53 901	286.0%	-	-	35 517	-	51.8%
Cash/cash equivalents at the year end:	**16 399**	**8 688**	**6 065**	**37.0%**	**15 463**	**94.3%**	**53 901**	**620.4%**	**60 401**	**695.2%**	**60 401**	**695.2%**	**42 109**	**57.1%**	**43.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 666	9.2%	641	1.6%	1 069	2.7%	34 500	86.5%	39 876	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 465	17.0%	274	1.9%	491	3.4%	11 240	77.7%	14 471	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 487	9.7%	-	-	1 067	4.2%	22 099	86.1%	25 653	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	663	4.9%	-	-	262	1.9%	12 607	93.2%	13 532	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 523	8.8%	-	-	705	4.1%	15 016	87.1%	17 244	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	8.1%	-	-	17	3.5%	428	88.4%	484	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	623	4.5%	-	-	308	2.2%	12 779	93.2%	13 710	9.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	.1%	58	.4%	(24)	(.2%)	15 695	99.6%	15 750	11.2%	-	-	-	-
Total By Income Source	**11 488**	**8.2%**	**973**	**.7%**	**3 895**	**2.8%**	**124 364**	**88.4%**	**140 719**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	346	10.5%	(0)	-	161	4.9%	2 795	84.7%	3 301	2.3%	-	-	-	-
Commercial	4 447	27.2%	(4)	-	820	5.0%	11 087	67.8%	16 350	11.6%	-	-	-	-
Households	5 613	5.5%	858	.8%	2 342	2.3%	92 410	91.3%	101 223	71.9%	-	-	-	-
Other	1 082	5.5%	119	.6%	572	2.9%	18 073	91.1%	19 845	14.1%	-	-	-	-
Total By Customer Group	**11 488**	**8.2%**	**973**	**.7%**	**3 895**	**2.8%**	**124 364**	**88.4%**	**140 719**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	13 350	19.8%	-	-	3 639	5.4%	50 369	74.8%	67 358	72.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	673	6.8%	70	.7%	639	6.5%	8 455	86.0%	9 837	10.6%
Auditor-General	644	4.8%	-	-	105	.8%	12 674	94.4%	13 423	14.5%
Other	354	16.4%	323	15.0%	683	31.7%	796	36.9%	2 156	2.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**15 021**	**16.2%**	**393**	**.4%**	**5 066**	**5.5%**	**72 294**	**77.9%**	**92 774**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**1 168 703**	**1 203 611**	**280 325**	**24.0%**	**265 691**	**22.7%**	**285 206**	**23.7%**	**350 899**	**29.2%**	**1 182 121**	**98.2%**	**215 842**	**98.7%**	**62.6%**
Exchange Revenue															
Service charges - Electricity	488 542	495 115	103 749	21.2%	111 488	22.8%	130 133	26.3%	220 507	44.5%	565 877	114.3%	114 566	100.3%	92.5%
Service charges - Water	93 994	97 092	21 721	23.1%	17 759	18.9%	33 309	34.3%	20 573	21.2%	93 362	96.2%	21 027	113.9%	(2.2%)
Service charges - Waste Water Management	52 825	58 983	15 821	30.0%	15 389	29.1%	14 813	25.1%	14 820	25.1%	60 843	103.2%	14 134	103.8%	4.8%
Service charges - Waste Management	55 848	58 063	14 793	26.5%	14 371	25.7%	14 023	24.2%	13 935	24.0%	57 123	98.4%	12 795	99.6%	8.9%
Sale of Goods and Rendering of Services	7 551	8 624	2 459	32.6%	2 462	32.6%	3 385	39.2%	3 041	35.3%	11 346	131.6%	2 694	127.1%	12.9%
Agency services	2 536	2 500	751	29.6%	688	27.1%	734	29.4%	643	25.7%	2 817	112.7%	615	88.4%	4.7%
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 239	25 069	6 106	33.5%	6 342	34.8%	6 504	25.9%	6 572	26.2%	25 524	101.8%	5 322	83.7%	23.5%
Interest earned from Current and Non Current Assets	4 000	4 250	1 199	30.0%	879	22.0%	1 403	33.0%	1 344	31.6%	4 824	113.5%	1 037	147.9%	29.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 011	7 867	2 638	43.9%	3 182	52.9%	2 993	38.0%	2 524	32.1%	11 337	144.1%	1 846	120.1%	36.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	21 794	21 803	556	2.5%	1 664	7.6%	354	1.6%	19 254	88.3%	21 827	100.1%	596	1 078.6%	3 130.8%
Non-Exchange Revenue															
Property rates	173 389	173 275	48 912	28.2%	38 859	22.4%	36 388	21.0%	37 032	21.4%	161 191	93.0%	35 953	105.9%	3.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 749	6 162	1 974	41.6%	1 653	34.8%	1 590	25.8%	2 066	33.5%	7 283	118.2%	143	66.5%	1 345.6%
Licences or permits	2 293	2 195	563	24.6%	586	25.5%	603	27.5%	731	33.3%	2 482	113.1%	547	106.7%	33.6%
Transfer and subsidies - Operational	153 107	157 682	56 562	36.9%	47 702	31.2%	36 526	23.2%	5 019	3.2%	145 808	92.5%	3 077	92.4%	63.1%
Interest Receivables	4 410	5 744	1 349	30.6%	1 482	33.6%	1 581	27.5%	1 571	27.4%	5 982	104.1%	1 224	139.4%	28.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 632	3 538	894	24.6%	890	24.5%	829	23.4%	822	23.2%	3 435	97.1%	762	263.1%	7.9%
Gains on Disposal of Fixed and Intangible Assets	1 284	1 150	279	21.7%	297	23.1%	40	3.5%	444	38.6%	1 060	92.2%	(495)	22.2%	(189.7%)
Other Gains	74 500	74 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 152 403**	**1 148 398**	**198 488**	**17.2%**	**209 599**	**18.2%**	**224 924**	**19.6%**	**227 533**	**19.8%**	**860 543**	**74.9%**	**189 600**	**76.3%**	**20.0%**
Employee related costs	404 433	401 102	88 164	21.8%	90 502	22.4%	89 719	22.4%	93 228	23.2%	361 612	90.2%	80 735	89.2%	15.5%
Remuneration of councillors	14 872	14 611	3 465	23.3%	3 460	23.3%	3 425	23.4%	3 889	26.6%	14 239	97.5%	3 475	102.6%	11.9%
Bulk purchases - electricity	396 450	386 450	75 895	19.1%	82 024	20.7%	92 567	24.0%	82 400	21.3%	332 886	86.1%	71 264	91.8%	15.6%
Inventory consumed	63 723	63 513	8 653	13.6%	10 304	16.2%	15 053	23.7%	14 979	23.6%	48 989	77.1%	13 505	87.1%	10.9%
Debt impairment	17 500	17 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	95 265	95 315	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest,Dividends and Rent on Land	17 784	17 684	190	1.1%	11	.1%	284	1.6%	305	1.7%	790	4.5%	61	5.6%	398.2%
Contracted services	41 922	53 064	6 011	14.3%	4 546	10.8%	7 784	14.7%	15 002	28.3%	33 342	62.8%	8 605	76.4%	74.3%
Transfers and subsidies	215	275	43	19.8%	55	25.4%	-	-	276	100.6%	374	136.0%	114	126.1%	142.8%
Irrecoverable debts written off	8 367	8 250	279	3.3%	324	3.9%	61	.7%	5 321	64.5%	5 984	72.5%	300	6.6%	1 671.1%
Operational Cost and Other Cost	74 023	72 786	15 788	21.3%	18 373	24.8%	16 033	22.0%	12 119	16.6%	62 313	85.6%	11 540	83.4%	5.0%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	17 850	17 850	-	-	-	-	-	-	15	.1%	15	.1%	1	-	906.4%
Surplus/(Deficit)	**16 300**	**55 213**	**81 837**		**56 092**		**60 282**		**123 366**		**321 577**		**26 243**		
Transfers and subsidies - capital (monetary allocations)	86 019	99 054	6 804	7.9%	20 249	23.5%	7 488	7.6%	11 542	11.7%	46 084	46.5%	3 771	48.3%	206.0%
Transfers and subsidies - capital (in-kind)	66 000	70 259	-	-	-	-	-	-	51 708	73.6%	51 708	73.6%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**186 616**		**419 369**		**30 014**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**186 616**		**419 369**		**30 014**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**186 616**		**419 369**		**30 014**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**168 319**	**224 525**	**88 641**		**76 342**		**67 770**		**186 616**		**419 369**		**30 014**		
				-		-		-		-		-		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	**160 152**	**149 543**	**7 878**	**4.9%**	**31 825**	**19.9%**	**13 040**	**8.7%**	**20 880**	**14.0%**	**73 623**	**49.2%**	**9 015**	**51.2%**	**131.6%**
National Government	106 019	99 004	6 925	6.5%	20 129	19.0%	7 488	7.6%	11 542	11.7%	46 084	46.5%	5 547	48.9%	108.1%
Provincial Government	-	49	-	-	-	-	-	-	-	-	-	-	763	9 266.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**106 019**	**99 054**	**6 925**	**6.5%**	**20 129**	**19.0%**	**7 488**	**7.6%**	**11 542**	**11.7%**	**46 084**	**46.5%**	**6 310**	**50.0%**	**82.9%**
Borrowing	20 000	-	-	-	-	-	-	-	-	-	-	-	-	45.1%	-
Internally generated funds	34 133	50 489	953	2.8%	11 696	34.3%	5 551	11.0%	9 338	18.5%	27 539	54.5%	2 705	54.6%	245.2%
Capital Expenditure Functional	**206 152**	**216 826**	**7 878**	**3.8%**	**31 825**	**15.4%**	**13 040**	**6.0%**	**69 422**	**32.0%**	**122 165**	**56.3%**	**9 015**	**51.2%**	**670.1%**
Municipal governance and administration	**50 419**	**61 569**	**122**	**.2%**	**516**	**1.0%**	**263**	**.4%**	**51 343**	**83.4%**	**52 244**	**84.9%**	**674**	**52.6%**	**7 513.0%**
Executive and Council	53	11	11	19.8%	-	-	-	-	3	33.1%	14	133.1%	-	-	(100.0%)
Finance and administration	50 361	61 547	112	.2%	516	1.0%	263	.4%	51 331	83.4%	52 222	84.8%	674	53.0%	7 511.2%
Internal audit	5	12	-	-	-	-	-	-	9	72.5%	9	72.5%	-	-	(100.0%)
Community and Public Safety	**5 305**	**4 928**	**677**	**12.8%**	**527**	**9.9%**	**1 288**	**26.1%**	**607**	**12.3%**	**3 098**	**62.9%**	**543**	**53.5%**	**11.8%**
Community and Social Services	853	1 298	-	-	3	.3%	522	40.2%	400	30.8%	924	71.2%	-	2.5%	(100.0%)
Sport And Recreation	3 542	2 743	654	18.5%	165	4.7%	580	21.1%	46	1.7%	1 446	52.7%	543	56.5%	(91.4%)
Public Safety	910	887	22	2.5%	359	39.4%	187	21.0%	160	18.0%	728	82.0%	-	79.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 822**	**49 036**	**6 742**	**19.4%**	**10 896**	**31.3%**	**5 236**	**10.7%**	**1 350**	**2.8%**	**24 223**	**49.4%**	**1 383**	**51.1%**	**(2.4%)**
Planning and Development	32 827	30 274	6 691	20.4%	9 727	29.6%	3 225	10.7%	625	2.1%	20 268	66.9%	600	106.2%	4.3%
Road Transport	1 995	18 762	51	2.6%	1 169	58.6%	2 011	10.7%	724	3.9%	3 955	21.1%	784	6.5%	(7.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 606**	**101 293**	**337**	**.3%**	**19 887**	**17.2%**	**6 253**	**6.2%**	**16 123**	**15.9%**	**42 600**	**42.1%**	**6 415**	**50.6%**	**151.3%**
Energy sources	46 052	39 228	314	.7%	18 206	39.5%	3 269	8.3%	3 202	8.2%	24 990	63.7%	1 358	62.3%	135.7%
Water Management	47 149	40 209	24	.1%	1 660	3.5%	2 725	6.8%	11 554	28.7%	15 963	39.7%	3 263	53.3%	254.1%
Waste Water Management	22 405	21 855	-	-	21	.1%	259	1.2%	1 367	6.3%	1 647	7.5%	1 793	36.6%	(23.8%)
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	**1 099 527**	**1 117 530**	**319 780**	**29.1%**	**293 432**	**26.7%**	**317 548**	**28.4%**	**235 261**	**21.1%**	**1 166 021**	**104.3%**	**205 407**	**113.7%**	**14.5%**
Property rates	158 255	158 255	37 945	24.0%	42 495	26.9%	30 249	19.1%	35 324	22.3%	146 012	92.3%	29 098	99.2%	21.4%
Service charges	669 954	669 954	167 692	25.0%	174 150	26.0%	204 079	30.5%	184 300	27.5%	730 220	109.0%	174 179	121.5%	5.8%
Other revenue	41 238	41 388	18 507	44.9%	12 919	31.3%	12 488	30.2%	3 596	8.7%	47 510	114.8%	826	203.9%	335.5%
Transfers and Subsidies - Operational	130 941	128 460	87 258	66.6%	62 863	48.0%	50 421	39.3%	544	.4%	201 086	156.5%	170	89.3%	220.2%
Transfers and Subsidies - Capital	86 019	106 102	7 653	8.9%	-	-	18 000	17.0%	9 492	8.9%	35 144	33.1%	-	91.9%	(100.0%)
Interest	13 120	13 370	725	5.5%	1 006	7.7%	2 312	17.3%	2 004	15.0%	6 047	45.2%	1 134	142.0%	76.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(918 112)**	**(917 551)**	**(193 449)**	**21.1%**	**(124 609)**	**13.6%**	**(143 029)**	**15.6%**	**(92 659)**	**10.1%**	**(553 746)**	**60.4%**	**(73 005)**	**58.1%**	**26.9%**
Suppliers and employees	(911 512)	(910 951)	(193 449)	21.2%	(124 609)	13.7%	(143 029)	15.7%	(92 659)	10.2%	(553 746)	60.8%	(73 005)	58.9%	26.9%

Finance charges	(6 600)	(6 600)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**181 416**	**199 978**	**126 330**	**69.6%**	**168 823**	**93.1%**	**174 519**	**87.3%**	**142 602**	**71.3%**	**612 275**	**306.2%**	**132 402**	**561.4%**	**7.7%**
Cash Flow from Investing Activities															
Receipts	**284**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	284	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(206 152)**	**(199 802)**	**(14 790)**	**7.2%**	**(35 182)**	**17.1%**	**(13 741)**	**6.9%**	**(16 709)**	**8.4%**	**(80 421)**	**40.3%**	**(7 682)**	**65.0%**	**117.5%**
Capital assets	(206 152)	(199 802)	(14 790)	7.2%	(35 182)	17.1%	(13 741)	6.9%	(16 709)	8.4%	(80 421)	40.3%	(7 682)	65.0%	117.5%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(205 868)**	**(199 802)**	**(14 790)**	**7.2%**	**(35 182)**	**17.1%**	**(13 741)**	**6.9%**	**(16 709)**	**8.4%**	**(80 421)**	**40.3%**	**(7 682)**	**64.7%**	**117.5%**
Cash Flow from Financing Activities															
Receipts	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 452)**	**176**	**111 541**	**(2 505.1%)**	**133 641**	**(3 001.5%)**	**160 779**	**91 321.5%**	**125 893**	**71 506.5%**	**531 854**	**302 090.1%**	**124 720**	**25 146.7%**	**.9%**
Cash/cash equivalents at the year begin:	35 127	65 378	65 378	186.1%	176 919	503.7%	310 560	475.0%	471 339	720.9%	65 378	100.0%	405 442	99.3%	16.3%
Cash/cash equivalents at the year end:	30 674	65 554	176 919	576.8%	310 560	1 012.4%	471 339	719.0%	597 232	911.1%	597 232	911.1%	530 162	1 048.0%	12.7%

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	7 810	6.5%	3 862	3.2%	3 480	2.9%	105 502	87.4%	120 654	16.6%	(76)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	157 839	74.3%	4 126	1.9%	1 711	.8%	48 756	23.0%	212 432	29.1%	(69)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 364	13.0%	3 347	3.8%	2 475	2.8%	70 075	80.3%	87 261	12.0%	(2 820)	(3.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	5 728	7.4%	2 402	3.1%	1 947	2.5%	66 989	86.9%	77 066	10.6%	(911)	(1.2%)	-	-
Receivables from Exchange Transactions - Waste Management	5 559	5.5%	2 687	2.7%	2 272	2.3%	90 057	89.5%	100 574	13.8%	(112)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 897	3.7%	2 788	3.5%	2 657	3.4%	70 461	89.4%	78 803	10.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 917	5.6%	413	.8%	356	.7%	48 415	92.9%	52 101	7.1%	(1 366)	(2.6%)	-	-
Total By Income Source	**194 114**	**26.6%**	**19 625**	**2.7%**	**14 897**	**2.0%**	**500 254**	**68.6%**	**728 890**	**100.0%**	**(5 354)**	**(.7%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	194 114	26.6%	19 625	2.7%	14 897	2.0%	500 254	68.6%	728 890	100.0%	(5 354)	(.7%)	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**194 114**	**26.6%**	**19 625**	**2.7%**	**14 897**	**2.0%**	**500 254**	**68.6%**	**728 890**	**100.0%**	**(5 354)**	**(.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	29 809	100.0%	-	-	-	-	-	-	29 809	48.1%
Bulk Water	1 492	38.5%	41	1.1%	1 652	42.6%	693	17.9%	3 879	6.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 072	77.9%	3 013	10.6%	-	-	3 258	11.5%	28 343	45.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**53 373**	**86.0%**	**3 055**	**4.9%**	**1 652**	**2.7%**	**3 951**	**6.4%**	**62 030**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**101 433**	**95 415**	**36 326**	**35.8%**	**31 166**	**30.7%**	**23 776**	**24.9%**	**2 793**	**2.9%**	**94 060**	**98.6%**	**562**	**93.4%**	**397.1%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	2 000	1 859	58	2.9%	760	38.0%	236	12.7%	450	24.2%	1 504	80.9%	790	86.3%	(43.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	163	2	15.6%	72	723.3%	-	-	163	99.8%	237	145.1%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	520	270	205	39.4%	43	8.2%	312	115.6%	1 161	429.8%	1 720	637.2%	215	71.1%	440.6%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 113	93 073	36 062	36.8%	30 290	30.9%	23 227	25.0%	1 019	1.1%	90 598	97.3%	(442)	97.6%	(330.3%)
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	740	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**101 420**	**95 395**	**21 323**	**21.0%**	**30 197**	**29.8%**	**21 892**	**22.9%**	**19 016**	**19.9%**	**92 428**	**96.9%**	**26 669**	**91.5%**	**(28.7%)**
Employee related costs	70 199	65 114	15 382	21.9%	20 015	28.5%	15 023	23.1%	14 751	22.7%	65 170	100.1%	21 057	97.2%	(29.9%)
Remuneration of councillors	5 681	5 742	1 389	24.5%	1 383	24.3%	1 494	26.0%	1 433	25.0%	5 699	99.2%	1 831	97.6%	(21.8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	728	599	162	22.3%	73	10.1%	25	4.2%	13	2.2%	274	45.7%	54	87.9%	(76.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	1 385	1 351	231	16.7%	358	25.8%	759	56.2%	-	-	1 348	99.8%	750	89.7%	(100.0%)
Interest,Dividends and Rent on Land	4 378	3 750	-	-	4 223	96.5%	(474)	(12.6%)	-	-	3 750	100.0%	90	2.1%	(100.0%)
Contracted services	6 219	6 448	1 216	19.6%	2 197	35.3%	1 002	15.5%	1 332	20.7%	5 747	89.1%	512	84.5%	160.1%
Transfers and subsidies	200	265	136	67.9%	31	15.4%	39	14.6%	-	-	205	77.4%	177	304.0%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	12 578	12 075	2 807	22.3%	1 918	15.2%	4 023	33.3%	1 488	12.3%	10 235	84.8%	2 198	93.4%	(32.3%)
Disposal of Fixed and Intangible Assets	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13**	**20**	**15 003**		**969**		**1 883**		**(16 224)**		**1 632**		**(26 107)**		
Transfers and subsidies - capital (monetary allocations)	367	167	-	-	111	30.2%	(0)	(.1%)	-	-	111	66.4%	-	18.2%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**381**	**187**	**15 003**		**1 080**		**1 883**		**(16 224)**		**1 743**		**(26 107)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**381**	**187**	**15 003**		**1 080**		**1 883**		**(16 224)**		**1 743**		**(26 107)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**381**	**187**	**15 003**		**1 080**		**1 883**		**(16 224)**		**1 743**		**(26 107)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**381**	**187**	**15 003**		**1 080**		**1 883**		**(16 224)**		**1 743**		**(26 107)**		
				-		-		-		-		-		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	**1 858**	**1 383**	**-**	**-**	**1 058**	**56.9%**	**40**	**2.9%**	**4**	**.3%**	**1 102**	**79.7%**	**979**	**59.3%**	**(99.6%)**
National Government	367	167	-	-	111	30.2%	(0)	(.1%)	4	2.4%	115	68.8%	(7)	17.2%	(162.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**367**	**167**	**-**	**-**	**111**	**30.2%**	**(0)**	**(.1%)**	**4**	**2.4%**	**115**	**68.8%**	**(7)**	**17.2%**	**(162.7%)**
Borrowing	750	849	-	-	849	113.1%	-	-	-	-	849	100.0%	827	59.0%	(100.0%)
Internally generated funds	741	367	-	-	98	13.2%	40	11.0%	-	-	138	37.7%	158	119.2%	(100.0%)
Capital Expenditure Functional	**1 858**	**1 383**	**-**	**-**	**1 058**	**56.9%**	**40**	**2.9%**	**4**	**.3%**	**1 102**	**79.7%**	**979**	**59.3%**	**(99.6%)**
Municipal governance and administration	**1 627**	**1 352**	**-**	**-**	**1 058**	**65.0%**	**40**	**3.0%**	**4**	**.3%**	**1 102**	**81.5%**	**979**	**74.3%**	**(99.6%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	16	25.1%	(100.0%)
Finance and administration	1 627	1 352	-	-	1 058	65.0%	40	3.0%	4	.3%	1 102	81.5%	963	75.9%	(99.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**16**	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	16	16	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**215**	**15**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	215	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		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	**101 673**	**95 296**	**-**	**-**	**119**	**.1%**	**68**	**.1%**	**84**	**.1%**	**271**	**.3%**	**89 233**	**93.8%**	**(99.9%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 258	1 497	-	-	-	-	-	-	-	-	-	-	131	4.6%	(100.0%)
Transfers and Subsidies - Operational	97 048	91 773	-	-	-	-	-	-	-	-	-	-	88 975	99.1%	(100.0%)
Transfers and Subsidies - Capital	367	167	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 000	1 859	-	-	119	6.0%	68	3.6%	84	4.5%	271	14.6%	127	9.8%	(34.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(96 259)**	**(91 637)**	**(551)**	**.6%**	**761**	**(.8%)**	**(2 446)**	**2.7%**	**(995)**	**1.1%**	**(3 231)**	**3.5%**	**(1 151)**	**5.2%**	**(13.6%)**
Suppliers and employees	(95 791)	(91 173)	(551)	.6%	761	(.8%)	(2 446)	2.7%	(995)	1.1%	(3 231)	3.5%	(1 151)	5.2%	(13.6%)

Finance charges	(268)	(199)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(200)	(265)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 414**	**3 658**	**(551)**	**(10.2%)**	**880**	**16.3%**	**(2 378)**	**(65.0%)**	**(911)**	**(24.9%)**	**(2 960)**	**(80.9%)**	**88 081**	**918.6%**	**(101.0%)**
Cash Flow from Investing Activities															
Receipts	**(1 390)**	**(1 621)**	**-**	**-**	**(1 140)**	**82.0%**	**(68)**	**4.2%**	**247**	**(15.3%)**	**(961)**	**59.3%**	**(136)**	**53.4%**	**(282.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	(4)	-	(4)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	(1 390)	(1 621)	-	-	(1 140)	82.0%	(68)	4.2%	251	(15.5%)	(957)	59.0%	(136)	53.4%	(284.9%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 304)**	**(1 383)**	**-**	**-**	**(176)**	**13.5%**	**-**	**-**	**(5)**	**.3%**	**(181)**	**13.1%**	**(106)**	**22.6%**	**(95.6%)**
Capital assets	(1 304)	(1 383)	-	-	(176)	13.5%	-	-	(5)	.3%	(181)	13.1%	(106)	22.6%	(95.6%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(2 694)**	**(3 004)**	**-**	**-**	**(1 316)**	**48.9%**	**(68)**	**2.3%**	**243**	**(8.1%)**	**(1 141)**	**38.0%**	**(242)**	**32.6%**	**(200.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(59)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(8)**	**.6%**	**(100.0%)**
Repayment of borrowing	-	(59)	-	-	-	-	-	-	-	-	-	-	(8)	.6%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(59)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(8)**	**.6%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 720**	**596**	**(551)**	**(20.3%)**	**(436)**	**(16.0%)**	**(2 446)**	**(410.2%)**	**(668)**	**(112.1%)**	**(4 101)**	**(687.7%)**	**87 832**	**2 166.2%**	**(100.8%)**
Cash/cash equivalents at the year begin:	4 307	167	205	4.8%	(384)	(8.9%)	(820)	(491.9%)	(3 266)	(1 958.5%)	205	123.1%	(3 860)	100.9%	(15.4%)
Cash/cash equivalents at the year end:	**7 028**	**763**	**(384)**	**(5.5%)**	**(820)**	**(11.7%)**	**(3 266)**	**(428.0%)**	**(3 934)**	**(515.6%)**	**(3 934)**	**(515.6%)**	**83 972**	**1 949.4%**	**(104.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6)	390.8%	-	-	-	-	5	(290.8%)	(2)	(.4%)	-	-	-	-
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	(759)	(179.3%)	-	-	-	-	1 183	279.3%	423	100.4%	-	-	-	-
Total By Income Source	**(765)**	**(181.4%)**	**-**	**-**	**-**	**-**	**1 187**	**281.4%**	**422**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 552.8%	-	-	-	-	589	(11 452.8%)	(5)	(1.2%)	-	-	-	-
Commercial	(7)	(7.4%)	-	-	-	-	104	107.4%	97	22.9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(164)	(49.6%)	-	-	-	-	494	149.6%	330	78.3%	-	-	-	-
Total By Customer Group	**(765)**	**(181.4%)**	**-**	**-**	**-**	**-**	**1 187**	**281.4%**	**422**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	2 284	100.0%	2 284	16.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1 943	100.0%	1 943	14.2%
Loan repayments	-	-	-	-	-	-	6 003	100.0%	6 003	43.8%
Trade Creditors	-	-	-	-	-	-	189	100.0%	189	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	.3%	1	-	-	-	3 283	99.7%	3 293	24.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**10**	**.1%**	**1**	**-**	**-**	**-**	**13 701**	**99.9%**	**13 712**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**3 234 188**	**3 228 733**	**912 667**	**28.2%**	**710 127**	**22.0%**	**703 164**	**21.8%**	**637 102**	**19.7%**	**2 963 061**	**91.8%**	**617 272**	**97.4%**	**3.2%**
Exchange Revenue															
Service charges - Electricity	1 218 923	1 219 183	294 391	24.2%	218 906	18.0%	238 281	19.5%	249 758	20.5%	1 001 336	82.1%	228 855	85.8%	9.1%
Service charges - Water	362 722	363 126	70 882	19.5%	89 642	24.7%	92 466	25.5%	117 923	32.5%	370 913	102.1%	69 643	93.8%	69.3%
Service charges - Waste Water Management	106 274	106 317	28 622	26.9%	29 793	28.0%	29 663	27.9%	28 978	27.3%	117 056	110.1%	28 640	118.6%	1.2%
Service charges - Waste Management	73 593	77 807	22 125	30.1%	22 252	30.2%	22 304	28.7%	21 729	27.9%	88 409	113.6%	21 497	118.2%	1.1%
Sale of Goods and Rendering of Services	18 644	20 425	6 202	33.3%	3 061	16.4%	2 784	13.6%	5 369	26.3%	17 415	85.3%	5 374	114.2%	(.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	142 100	182 139	46 426	32.7%	44 641	31.4%	41 565	22.8%	43 312	23.8%	175 945	96.6%	45 076	138.3%	(3.9%)
Interest earned from Current and Non Current Assets	18 000	18 000	152	.8%	1 681	9.3%	1 383	7.7%	29 186	162.1%	32 401	180.0%	6 216	229.3%	369.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 740	29 740	8 068	27.1%	6 932	23.3%	7 021	23.6%	7 076	23.8%	29 096	97.8%	8 425	115.6%	(16.0%)
Licences or permits	1 000	1 000	106	10.6%	66	6.6%	120	12.0%	94	9.4%	385	38.5%	149	55.0%	(37.1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 383	5 182	786	23.2%	1 813	53.6%	1 776	34.3%	3 243	62.6%	7 618	147.0%	839	83.5%	286.4%
Non-Exchange Revenue															
Property rates	717 920	717 920	271 496	37.8%	158 058	22.0%	159 758	22.3%	108 131	15.1%	697 444	97.1%	151 973	103.7%	(28.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 743	34 743	3 489	10.0%	(2 863)	(8.2%)	1 458	4.2%	3 489	10.0%	5 573	16.0%	5 448	86.8%	(35.9%)
Licences or permits	8 200	8 200	3 024	36.9%	1 068	13.0%	2 959	36.1%	3 570	43.5%	10 621	129.5%	2 172	113.4%	64.4%
Transfer and subsidies - Operational	323 676	331 406	127 693	39.5%	107 201	33.1%	76 331	23.0%	4 293	1.3%	315 517	95.2%	11 857	96.1%	(63.8%)
Interest Receivables	117 020	102 540	26 326	22.5%	24 943	21.3%	22 387	21.8%	8 054	7.9%	81 710	79.7%	26 143	112.9%	(69.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 250	11 005	2 879	4.9%	2 933	5.0%	2 916	26.5%	2 882	26.2%	11 610	105.5%	2 905	53.7%	(.8%)
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	(5)	-	-	-	(5)	-	2 060	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	16	-	16	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 212 506**	**3 484 060**	**792 110**	**24.7%**	**643 808**	**20.0%**	**829 888**	**23.8%**	**832 608**	**23.9%**	**3 098 413**	**88.9%**	**822 825**	**92.5%**	**1.2%**
Employee related costs	1 004 532	1 024 295	212 684	21.2%	237 594	23.7%	221 285	21.6%	221 478	21.6%	893 041	87.2%	212 027	88.7%	4.5%
Remuneration of councillors	37 083	37 083	8 262	22.3%	8 495	22.9%	8 419	22.7%	11 401	30.7%	36 578	98.6%	8 283	93.2%	37.7%
Bulk purchases - electricity	1 000 000	1 000 000	328 362	32.8%	130 993	13.1%	179 640	18.0%	221 166	22.1%	860 161	86.0%	299 110	99.0%	(26.1%)
Inventory consumed	331 852	363 475	63 222	19.1%	80 100	24.1%	50 129	13.8%	95 463	26.3%	288 914	79.5%	62 130	87.2%	53.6%
Debt impairment	437 149	526 399	109 287	25.0%	109 287	25.0%	176 225	33.5%	131 600	25.0%	526 399	100.0%	118 812	100.0%	10.8%
Depreciation, Amortisation and Impairment	90 200	90 200	-	-	-	-	-	-	87 394	96.9%	87 394	96.9%	11 102	62.4%	687.2%
Interest,Dividends and Rent on Land	15 880	85 900	5	-	8 247	51.9%	43 500	50.6%	20 108	23.4%	71 860	83.7%	14 326	47.8%	40.4%
Contracted services	45 856	50 356	3 673	8.0%	8 956	19.5%	7 485	14.9%	8 973	17.8%	29 087	57.8%	10 165	74.7%	(11.7%)
Transfers and subsidies	4 300	4 450	650	15.1%	671	15.6%	46	1.0%	1 428	32.1%	2 795	62.8%	915	76.7%	56.1%
Irrecoverable debts written off	-	-	6	-	(4)	-	6	-	1 068	-	1 076	-	(1)	-	(126 679.0%)
Operational Cost and Other Cost	176 654	197 555	50 704	28.7%	49 094	27.8%	107 913	54.6%	(7 374)	(3.7%)	200 337	101.4%	52 937	105.9%	(113.9%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	69 000	104 346	15 253	22.1%	10 375	15.0%	35 240	33.8%	39 902	38.2%	100 771	96.6%	33 021	100.8%	20.8%
Surplus/(Deficit)	**21 682**	**(255 327)**	**120 558**		**66 319**		**(126 724)**		**(195 505)**		**(135 352)**		**(205 553)**		
Transfers and subsidies - capital (monetary allocations)	684 166	684 166	103 603	15.1%	240 645	35.2%	30 031	4.4%	172 712	25.2%	546 990	79.9%	196 621	99.6%	(12.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**705 848**	**428 839**	**224 160**		**306 964**		**(96 693)**		**(22 793)**		**411 638**		**(8 932)**		
				-		-		-		-		-		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	**627 331**	**632 781**	**94 214**	**15.0%**	**202 604**	**32.3%**	**67 762**	**10.7%**	**118 680**	**18.8%**	**483 260**	**76.4%**	**192 689**	**85.5%**	**(38.4%)**
National Government	594 927	595 392	90 089	15.1%	201 780	33.9%	66 324	11.1%	116 064	19.5%	474 257	79.7%	178 545	87.7%	(35.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**594 927**	**595 392**	**90 089**	**15.1%**	**201 780**	**33.9%**	**66 324**	**11.1%**	**116 064**	**19.5%**	**474 257**	**79.7%**	**178 545**	**87.7%**	**(35.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 404	37 389	4 125	12.7%	824	2.5%	1 438	3.8%	2 616	7.0%	9 003	24.1%	14 143	60.9%	(81.5%)
Capital Expenditure Functional	**627 331**	**632 781**	**94 214**	**15.0%**	**202 604**	**32.3%**	**67 762**	**10.7%**	**118 680**	**18.8%**	**483 260**	**76.4%**	**192 689**	**85.5%**	**(38.4%)**
Municipal governance and administration	**22 435**	**10 249**	**436**	**1.9%**	**4 759**	**21.2%**	**(2 414)**	**(23.6%)**	**573**	**5.6%**	**3 353**	**32.7%**	**12 522**	**85.7%**	**(95.4%)**
Executive and Council	21 565	10 249	436	2.0%	4 759	22.1%	(2 414)	(23.6%)	573	5.6%	3 353	32.7%	12 522	85.7%	(95.4%)
Finance and administration	870	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 797**	**11 610**	**5 217**	**44.2%**	**-**	**-**	**1 122**	**9.7%**	**2 662**	**22.9%**	**9 000**	**77.5%**	**1 615**	**65.2%**	**64.8%**
Community and Social Services	11 797	11 610	5 217	44.2%	-	-	1 122	9.7%	2 662	22.9%	9 000	77.5%	1 182	48.8%	125.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	433	91.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 913**	**26 101**	**4 299**	**24.0%**	**6 210**	**34.7%**	**6 415**	**24.6%**	**5 209**	**20.0%**	**22 132**	**84.8%**	**13 356**	**84.8%**	**(61.0%)**
Planning and Development	7 043	7 913	1 384	19.6%	1 306	18.5%	438	5.5%	1 353	17.1%	4 482	56.6%	758	23.9%	78.5%
Road Transport	10 870	18 188	2 915	26.8%	4 904	45.1%	5 977	32.9%	3 855	21.2%	17 651	97.0%	12 598	90.4%	(69.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**571 739**	**582 213**	**82 632**	**14.5%**	**191 228**	**33.4%**	**62 639**	**10.8%**	**109 740**	**18.8%**	**446 238**	**76.6%**	**165 196**	**85.8%**	**(33.6%)**
Energy sources	30 000	30 870	3 877	12.9%	7 336	24.5%	6 642	21.5%	6 290	20.4%	24 145	78.2%	2 692	106.4%	133.6%
Water Management	499 565	499 565	77 973	15.6%	179 318	35.9%	52 960	10.6%	89 791	18.0%	400 041	80.1%	151 164	86.3%	(40.6%)
Waste Water Management	42 174	51 778	782	1.9%	4 573	10.8%	3 038	5.9%	13 659	26.4%	22 052	42.6%	11 340	71.7%	20.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**3 448**	**2 607**	**1 631**	**47.3%**	**408**	**11.8%**	**-**	**-**	**497**	**19.1%**	**2 536**	**97.3%**	**-**	**32.8%**	**(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	**4 367 395**	**4 348 151**	**977 215**	**22.4%**	**1 000 297**	**22.9%**	**1 011 725**	**23.3%**	**599 490**	**13.8%**	**3 588 728**	**82.5%**	**550 974**	**116.1%**	**8.8%**
Property rates	610 232	610 232	196 382	32.2%	108 096	17.7%	172 810	28.3%	118 577	19.4%	595 865	97.6%	115 761	69.3%	2.4%
Service charges	1 891 008	1 841 542	322 544	17.1%	308 157	16.3%	331 878	18.0%	309 102	16.8%	1 271 680	69.1%	302 978	81.3%	2.0%
Other revenue	811 788	830 832	(19 685)	(2.4%)	263 711	32.5%	255 955	30.8%	162 603	19.6%	662 585	79.7%	117 096	1 143.8%	38.9%
Transfers and Subsidies - Operational	323 676	331 406	130 684	40.4%	113 857	35.2%	91 652	27.7%	692	.2%	336 884	101.7%	7 791	99.0%	(91.1%)
Transfers and Subsidies - Capital	684 166	684 166	338 046	49.4%	199 480	29.2%	141 845	20.7%	-	-	679 371	99.3%	1 741	100.8%	(100.0%)
Interest	46 525	49 974	9 244	19.9%	6 997	15.0%	17 585	35.2%	8 516	17.0%	42 342	84.7%	5 607	329.8%	51.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 223 619)**	**(3 338 268)**	**(955 798)**	**29.6%**	**(842 210)**	**26.1%**	**(844 850)**	**25.3%**	**(815 682)**	**24.4%**	**(3 458 541)**	**103.6%**	**(613 466)**	**118.7%**	**33.0%**
Suppliers and employees	(3 207 739)	(3 252 367)	(957 005)	29.8%	(842 210)	26.3%	(844 850)	26.0%	(812 835)	25.0%	(3 456 900)	106.3%	(613 466)	122.3%	32.5%

Finance charges	(15 880)	(85 900)	1 207	(7.6%)	-	-	-	-	(2 847)	3.3%	(1 641)	1.9%	-	(2.7%)	(100.0%)
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**1 143 776**	**1 009 883**	**21 417**	**1.9%**	**158 087**	**13.8%**	**166 875**	**16.5%**	**(216 192)**	**(21.4%)**	**130 187**	**12.9%**	**(62 492)**	**102.1%**	**245.9%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(5)**	**-**	**-**	**-**	**(5)**	**-**	**2 060**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	(5)	-	-	-	(5)	-	2 060	-	(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	**(721 431)**	**(726 881)**	**(94 214)**	**13.1%**	**(202 604)**	**28.1%**	**(67 762)**	**9.3%**	**(118 680)**	**16.3%**	**(483 260)**	**66.5%**	**(192 689)**	**85.5%**	**(38.4%)**
Capital assets	(721 431)	(726 881)	(94 214)	13.1%	(202 604)	28.1%	(67 762)	9.3%	(118 680)	16.3%	(483 260)	66.5%	(192 689)	85.5%	(38.4%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(721 431)**	**(726 881)**	**(94 214)**	**13.1%**	**(202 604)**	**28.1%**	**(67 767)**	**9.3%**	**(118 680)**	**16.3%**	**(483 265)**	**66.5%**	**(190 629)**	**84.3%**	**(37.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**30**	**-**	**0**	**-**	**3**	**-**	**35**	**-**	**68**	**-**	**345**	**28.7%**	**(90.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	30	-	0	-	3	-	35	-	68	-	345	28.7%	(90.0%)
Payments	**(16 688)**	**(16 688)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(16 688)	(16 688)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(16 688)**	**(16 688)**	**30**	**(.2%)**	**0**	**-**	**3**	**-**	**35**	**(.2%)**	**68**	**(.4%)**	**345**	**(4.5%)**	**(90.0%)**
Net Increase/(Decrease) in cash held	**405 657**	**266 315**	**(72 767)**	**(17.9%)**	**(44 517)**	**(11.0%)**	**99 111**	**37.2%**	**(334 837)**	**(125.7%)**	**(353 010)**	**(132.6%)**	**(252 776)**	**11.6%**	**32.5%**
Cash/cash equivalents at the year begin:	130 891	130 891	17 395	13.3%	91 142	69.6%	46 624	35.6%	145 736	111.3%	17 395	13.3%	350 556	103.8%	(58.4%)
Cash/cash equivalents at the year end:	**536 548**	**397 205**	**91 142**	**17.0%**	**46 624**	**8.7%**	**145 736**	**36.7%**	**(189 101)**	**(47.6%)**	**(189 101)**	**(47.6%)**	**97 780**	**(267.8%)**	**(293.4%)**

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	84 457	8.3%	25 229	2.5%	21 609	2.1%	882 277	87.0%	1 013 571	22.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 799	20.9%	19 552	6.2%	13 419	4.3%	216 379	68.7%	315 149	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	42 122	5.1%	37 495	4.5%	15 230	1.8%	738 267	88.6%	833 114	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 195	2.9%	7 232	2.0%	6 731	1.9%	329 717	93.2%	353 874	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 140	3.0%	5 657	2.1%	5 068	1.9%	252 731	93.1%	271 595	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	967	.9%	917	.8%	920	.8%	108 288	97.5%	111 092	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	21 326	1.8%	25 103	2.1%	20 002	1.7%	1 140 054	94.5%	1 206 485	26.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 115	2.0%	8 652	1.9%	8 937	1.9%	434 255	94.2%	460 959	10.1%	-	-	-	-
Total By Income Source	**242 120**	**5.3%**	**129 837**	**2.8%**	**91 914**	**2.0%**	**4 101 967**	**89.8%**	**4 565 839**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	31 340	5.0%	26 781	4.3%	9 509	1.5%	553 221	89.1%	620 850	13.6%	-	-	-	-
Commercial	63 734	9.4%	22 671	3.4%	20 864	3.1%	568 342	84.1%	675 610	14.8%	-	-	-	-
Households	143 121	4.6%	77 254	2.5%	59 056	1.9%	2 841 021	91.0%	3 120 453	68.3%	-	-	-	-
Other	3 925	2.6%	3 132	2.1%	2 485	1.7%	139 384	93.6%	148 926	3.3%	-	-	-	-
Total By Customer Group	**242 120**	**5.3%**	**129 837**	**2.8%**	**91 914**	**2.0%**	**4 101 967**	**89.8%**	**4 565 839**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	130 803	10.7%	96 159	7.8%	34 516	2.8%	964 265	78.7%	1 225 743	73.3%
Bulk Water	130	-	-	-	-	-	270 701	100.0%	270 831	16.2%
PAYE deductions	11 402	100.0%	-	-	-	-	-	-	11 402	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 898	100.0%	-	-	-	-	-	-	8 898	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 791	41.7%	18 511	46.0%	3 147	7.8%	1 782	4.4%	40 232	2.4%
Auditor-General	143	25.9%	410	74.1%	-	-	-	-	553	-
Other	93 177	88.7%	418	.4%	102	.1%	11 305	10.8%	105 002	6.3%
Medical Aid deductions	9 275	100.0%	-	-	-	-	-	-	9 275	.6%
Total	**270 618**	**16.2%**	**115 499**	**6.9%**	**37 765**	**2.3%**	**1 248 054**	**74.6%**	**1 671 935**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**366 179**	**366 229**	**82 799**	**22.6%**	**29 656**	**8.1%**	**44 213**	**12.1%**	**47 594**	**13.0%**	**204 262**	**55.8%**	**37 141**	**59.5%**	**28.1%**
Exchange Revenue															
Service charges - Electricity	45 316	45 316	6 321	13.9%	4 254	9.4%	(779)	(1.7%)	7 387	16.3%	17 182	37.9%	9 670	72.3%	(23.6%)
Service charges - Water	45 248	45 248	2 698	6.0%	4 188	9.3%	2 408	5.3%	6 329	14.0%	15 623	34.5%	(1 039)	52.2%	(709.1%)
Service charges - Waste Water Management	4 646	4 646	599	12.9%	592	12.7%	294	6.3%	879	18.9%	2 364	50.9%	829	63.8%	5.9%
Service charges - Waste Management	14 293	14 293	2 141	15.0%	2 112	14.8%	1 059	7.4%	3 162	22.1%	8 474	59.3%	3 094	75.3%	2.2%
Sale of Goods and Rendering of Services	801	901	223	27.8%	98	12.2%	21	2.4%	103	11.5%	445	49.4%	83	68.1%	23.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 382	49 382	10 413	21.1%	10 480	21.2%	5 471	11.1%	16 362	33.1%	42 726	86.5%	10 861	66.9%	50.7%
Interest earned from Current and Non Current Assets	1 575	1 575	196	12.4%	133	8.4%	37	2.3%	200	12.7%	566	35.9%	110	31.0%	81.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 019	1 019	141	13.8%	141	13.9%	72	7.1%	354	34.8%	709	69.6%	228	79.8%	55.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 376	1 376	(143)	(10.4%)	(66)	(4.8%)	(5)	(.4%)	(65)	(4.7%)	(278)	(20.2%)	301	(6.8%)	(121.7%)
Non-Exchange Revenue															
Property rates	47 401	47 401	3 033	6.4%	3 575	7.5%	1 819	3.8%	5 327	11.2%	13 754	29.0%	5 149	37.8%	3.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	17	17	(0)	(.6%)	-	-	1	3.3%	141	843.4%	141	846.1%	6	70.6%	2 456.2%
Licences or permits	10	10	1	8.7%	1	8.7%	0	4.8%	2	17.4%	4	39.6%	5	58.9%	(66.6%)
Transfer and subsidies - Operational	136 015	135 965	53 034	39.0%	130	.1%	31 686	23.3%	929	.7%	85 780	63.1%	2 725	56.9%	(65.9%)
Interest Receivables	19 080	19 080	4 142	21.7%	4 018	21.1%	2 129	11.2%	6 485	34.0%	16 773	87.9%	5 119	96.2%	26.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**265 261**	**409 888**	**44 195**	**16.7%**	**45 987**	**17.3%**	**15 402**	**3.8%**	**53 498**	**13.1%**	**159 082**	**38.8%**	**69 902**	**74.3%**	**(23.5%)**
Employee related costs	72 439	89 460	22 299	30.8%	21 893	30.2%	6 877	7.7%	20 445	22.9%	71 514	79.9%	19 926	112.4%	2.6%
Remuneration of councillors	6 507	6 507	1 473	22.6%	1 456	22.4%	672	10.3%	1 556	23.9%	5 157	79.3%	1 473	105.9%	5.7%
Bulk purchases - electricity	65 000	65 000	6 521	10.0%	10 238	15.8%	3 349	5.2%	9 090	14.0%	29 197	44.9%	9 911	63.9%	(8.3%)
Inventory consumed	17 653	20 108	2 739	15.5%	964	5.5%	843	4.2%	4 160	20.7%	8 705	43.3%	4 031	100.3%	3.2%
Debt impairment	-	93 901	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	23 297	30 352	-	-	-	-	-	-	-	-	-	-	20 972	95.4%	(100.0%)
Interest,Dividends and Rent on Land	10 600	10 669	1 555	14.7%	2 924	27.6%	1 289	12.1%	3 097	29.0%	8 864	83.1%	2 048	91.9%	51.2%
Contracted services	40 710	54 183	5 589	13.7%	5 163	12.7%	1 441	2.7%	8 224	15.2%	20 417	37.7%	7 032	67.5%	16.9%
Transfers and subsidies	50	50	-	-	43	86.4%	-	-	-	-	43	86.4%	-	10.5%	-
Irrecoverable debts written off	2 550	3 006	6	.3%	108	4.2%	16	.5%	3 651	121.5%	3 781	125.8%	111	8.6%	3 203.0%
Operational Cost and Other Cost	26 456	36 653	4 013	15.2%	3 198	12.1%	916	2.5%	3 276	8.9%	11 403	31.1%	4 399	75.5%	(25.5%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**100 918**	**(43 660)**	**38 604**		**(16 331)**		**28 811**		**(5 904)**		**45 180**		**(32 761)**		
Transfers and subsidies - capital (monetary allocations)	46 848	46 848	3 850	8.2%	(1 597)	(3.4%)	-	-	28 667	61.2%	30 919	66.0%	20 552	99.0%	39.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**147 766**	**3 188**	**42 454**		**(17 928)**		**28 811**		**22 762**		**76 099**		**(12 209)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**147 766**	**3 188**	**42 454**		**(17 928)**		**28 811**		**22 762**		**76 099**		**(12 209)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**147 766**	**3 188**	**42 454**		**(17 928)**		**28 811**		**22 762**		**76 099**		**(12 209)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	457	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**147 766**	**3 646**	**42 454**		**(17 928)**		**28 811**		**22 762**		**76 099**		**(12 209)**		
				-		-		-		-		-		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	**52 387**	**73 324**	**2 820**	**5.4%**	**2 039**	**3.9%**	**3 203**	**4.4%**	**10 579**	**14.4%**	**18 642**	**25.4%**	**7 721**	**65.1%**	**37.0%**
National Government	46 463	54 350	2 753	5.9%	1 703	3.7%	3 023	5.6%	9 437	17.4%	16 916	31.1%	4 383	75.1%	115.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**46 463**	**54 350**	**2 753**	**5.9%**	**1 703**	**3.7%**	**3 023**	**5.6%**	**9 437**	**17.4%**	**16 916**	**31.1%**	**4 383**	**75.1%**	**115.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 924	18 974	66	1.1%	337	5.7%	180	.9%	1 143	6.0%	1 726	9.1%	3 337	52.9%	(65.8%)
Capital Expenditure Functional	**52 387**	**73 324**	**2 820**	**5.4%**	**2 039**	**3.9%**	**3 203**	**4.4%**	**10 579**	**14.4%**	**18 642**	**25.4%**	**7 721**	**65.1%**	**37.0%**
Municipal governance and administration	**895**	**1 145**	**66**	**7.4%**	**41**	**4.5%**	**-**	**-**	**104**	**9.1%**	**211**	**18.4%**	**476**	**40.0%**	**(78.2%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	895	1 145	66	7.4%	41	4.5%	-	-	104	9.1%	211	18.4%	476	40.0%	(78.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**250**	**250**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**185**	**18.5%**	**(100.0%)**
Community and Social Services	250	250	-	-	-	-	-	-	-	-	-	-	185	18.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 432**	**11 318**	**2 124**	**22.5%**	**1 374**	**14.6%**	**2 150**	**19.0%**	**2 414**	**21.3%**	**8 061**	**71.2%**	**4 147**	**77.5%**	**(41.8%)**
Planning and Development	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 382	11 268	2 124	22.6%	1 374	14.6%	2 150	19.1%	2 414	21.4%	8 061	71.5%	4 147	77.9%	(41.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 811**	**60 611**	**630**	**1.5%**	**625**	**1.5%**	**1 053**	**1.7%**	**8 062**	**13.3%**	**10 369**	**17.1%**	**2 913**	**71.0%**	**176.8%**
Energy sources	21 209	21 209	-	-	329	1.6%	873	4.1%	5 471	25.8%	6 673	31.5%	1 557	96.6%	251.5%
Water Management	16 982	27 782	-	-	296	1.7%	180	.6%	1 990	7.2%	2 467	8.9%	1 356	70.0%	46.8%
Waste Water Management	3 620	11 620	630	17.4%	-	-	-	-	600	5.2%	1 230	10.6%	-	-	(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	**263 002**	**326 582**	**5 664**	**2.2%**	**20 910**	**8.0%**	**50 136**	**15.4%**	**13 579**	**4.2%**	**90 288**	**27.6%**	**211 810**	**234.5%**	**(93.6%)**
Property rates	15 186	6 308	486	3.2%	1 630	10.7%	2 852	45.2%	1 416	22.4%	6 383	101.2%	10 890	152.6%	(87.0%)
Service charges	62 158	109 878	2 870	4.6%	6 295	10.1%	2 383	2.2%	7 769	7.1%	19 317	17.6%	188 142	406.8%	(95.9%)
Other revenue	28 688	27 978	2 177	7.6%	892	3.1%	1 487	5.3%	3 095	11.1%	7 651	27.3%	7 835	41.9%	(60.5%)
Transfers and Subsidies - Operational	129 294	131 270	79	.1%	1 072	.8%	32 665	24.9%	1 262	1.0%	35 078	26.7%	189	200.2%	566.1%
Transfers and Subsidies - Capital	22 992	46 463	-	-	11 000	47.8%	10 738	23.1%	-	-	21 738	46.8%	-	308.6%	-
Interest	4 685	4 685	52	1.1%	21	.4%	11	.2%	36	.8%	120	2.6%	4 753	111.3%	(99.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(287 041)**	**(323 127)**	**(77 071)**	**26.9%**	**(44 734)**	**15.6%**	**(13 669)**	**4.2%**	**(38 933)**	**12.0%**	**(174 407)**	**54.0%**	**(60 556)**	**103.0%**	**(35.7%)**
Suppliers and employees	(276 306)	(312 367)	(77 071)	27.9%	(44 734)	16.2%	(13 669)	4.4%	(38 933)	12.5%	(174 407)	55.8%	(60 556)	107.1%	(35.7%)

Finance charges	(10 600)	(10 600)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(135)	(160)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(24 039)**	**3 456**	**(71 407)**	**297.1%**	**(23 824)**	**99.1%**	**36 467**	**1 055.2%**	**(25 354)**	**(733.7%)**	**(84 119)**	**(2 434.1%)**	**151 255**	**(2 141.8%)**	**(116.8%)**
Cash Flow from Investing Activities															
Receipts	**(2)**	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 528)**	**(59 953)**	**(1 529)**	**4.2%**	**(1 908)**	**5.2%**	**(3 873)**	**6.5%**	**(12 666)**	**21.1%**	**(19 975)**	**33.3%**	**(7 807)**	**64.6%**	**62.2%**
Capital assets	(36 528)	(59 953)	(1 529)	4.2%	(1 908)	5.2%	(3 873)	6.5%	(12 666)	21.1%	(19 975)	33.3%	(7 807)	64.6%	62.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 530)**	**(59 955)**	**(1 529)**	**4.2%**	**(1 908)**	**5.2%**	**(3 873)**	**6.5%**	**(12 666)**	**21.1%**	**(19 975)**	**33.3%**	**(7 807)**	**64.6%**	**62.2%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(0)**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(0)**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(60 568)**	**(56 499)**	**(72 936)**	**120.4%**	**(25 732)**	**42.5%**	**32 594**	**(57.7%)**	**(38 020)**	**67.3%**	**(104 094)**	**184.2%**	**143 448**	**(479.9%)**	**(126.5%)**
Cash/cash equivalents at the year begin:	885	885	-	-	(72 936)	(8 241.4%)	(98 668)	(11 149.0%)	(66 074)	(7 466.0%)	-	-	150 674	-	(143.9%)
Cash/cash equivalents at the year end:	(59 683)	(55 614)	(72 936)	122.2%	(98 668)	165.3%	(66 074)	118.8%	(104 094)	187.2%	(104 094)	187.2%	294 121	(486.7%)	(135.4%)

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	10 979	2.1%	5 516	1.1%	5 272	1.0%	492 167	95.8%	513 934	39.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 513	4.0%	1 356	1.6%	1 195	1.4%	81 251	93.1%	87 315	6.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 819	2.5%	3 731	1.2%	3 662	1.2%	298 588	95.2%	313 799	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 564	2.0%	773	1.0%	769	1.0%	77 011	96.1%	80 116	6.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 164	2.1%	2 486	1.0%	2 467	1.0%	235 182	95.9%	245 300	18.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	324	6.3%	91	1.8%	94	1.8%	4 613	90.1%	5 121	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	268	1.2%	133	.6%	130	.6%	21 969	97.6%	22 500	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	398	.8%	205	.4%	202	.4%	47 130	98.3%	47 935	3.6%	-	-	-	-
Total By Income Source	**30 027**	**2.3%**	**14 291**	**1.1%**	**13 791**	**1.0%**	**1 257 910**	**95.6%**	**1 316 020**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 057	2.1%	3 808	1.0%	3 784	1.0%	369 495	95.9%	385 145	29.3%	-	-	-	-
Commercial	2 994	3.3%	1 303	1.4%	1 240	1.4%	84 928	93.9%	90 465	6.9%	-	-	-	-
Households	18 915	2.3%	9 160	1.1%	8 746	1.0%	801 662	95.6%	838 482	63.7%	-	-	-	-
Other	62	3.2%	21	1.1%	21	1.1%	1 825	94.7%	1 928	.1%	-	-	-	-
Total By Customer Group	**30 027**	**2.3%**	**14 291**	**1.1%**	**13 791**	**1.0%**	**1 257 910**	**95.6%**	**1 316 020**	**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	1	-	266	1.6%	146	.9%	16 445	97.6%	16 858	3.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1	100.0%	-	-	-	-	-	-	1	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 147	38.0%	545	5.0%	539	4.9%	5 691	52.1%	10 922	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 567	3.1%	5 802	1.4%	8 338	2.1%	374 109	93.3%	400 815	93.4%
Medical Aid deductions	-	-	-	-	-	-	486	100.0%	486	.1%
Total	**16 716**	**3.9%**	**6 613**	**1.5%**	**9 023**	**2.1%**	**396 730**	**92.5%**	**429 082**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**170 489**	**170 937**	**49 914**	**29.3%**	**43 736**	**25.7%**	**41 560**	**24.3%**	**19 978**	**11.7%**	**155 189**	**90.8%**	**20 356**	**91.5%**	**(1.9%)**
Exchange Revenue															
Service charges - Electricity	19 592	19 592	5 128	26.2%	4 534	23.1%	7 399	37.8%	3 049	15.6%	20 110	102.6%	4 152	93.9%	(26.6%)
Service charges - Water	5 424	5 424	1 031	19.0%	1 392	25.7%	1 561	28.8%	1 536	28.3%	5 520	101.8%	993	91.5%	54.7%
Service charges - Waste Water Management	9 775	9 775	2 418	24.7%	2 386	24.4%	2 086	21.3%	1 851	18.9%	8 741	89.4%	2 239	96.8%	(17.3%)
Service charges - Waste Management	7 355	7 355	1 799	24.5%	1 761	23.9%	1 567	21.3%	1 586	21.6%	6 713	91.3%	1 489	93.0%	6.5%
Sale of Goods and Rendering of Services	1 232	1 232	398	32.3%	79	6.5%	88	7.2%	94	7.7%	660	53.6%	168	80.4%	(43.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 462	25 462	5 499	21.6%	5 823	22.9%	5 993	23.5%	6 114	24.0%	23 429	92.0%	5 702	87.2%	7.2%
Interest earned from Current and Non Current Assets	46	46	-	-	-	-	-	-	-	-	-	-	-	50.0%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	38	38	7	18.2%	6	15.5%	1	3.6%	8	20.0%	22	57.3%	1	63.4%	444.9%
Rental from Fixed Assets	327	327	-	-	-	-	-	-	-	-	-	-	(2)	5.9%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	732	666	103	14.0%	65	8.9%	60	9.0%	90	13.5%	318	47.7%	115	158.7%	(21.3%)
Non-Exchange Revenue															
Property rates	15 251	15 251	3 760	24.7%	3 764	24.7%	3 766	24.7%	3 762	24.7%	15 052	98.7%	3 436	93.0%	9.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	612	612	-	-	-	-	10	1.6%	(10)	(1.6%)	-	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	76 862	77 677	28 031	36.5%	22 142	28.8%	17 196	22.1%	-	-	67 369	86.7%	198	91.4%	(100.0%)
Interest Receivables	7 781	7 781	1 740	22.4%	1 784	22.9%	1 833	23.6%	1 899	24.4%	7 256	93.2%	1 866	99.2%	1.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	(301)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**197 039**	**188 847**	**38 825**	**19.7%**	**43 498**	**22.1%**	**30 769**	**16.3%**	**26 358**	**14.0%**	**139 450**	**73.8%**	**27 086**	**85.7%**	**(2.7%)**
Employee related costs	59 997	57 792	12 809	21.4%	16 042	26.7%	13 114	22.7%	12 932	22.4%	54 898	95.0%	11 890	89.9%	8.8%
Remuneration of councillors	5 270	5 426	1 313	24.9%	1 309	24.8%	1 437	26.5%	1 244	22.9%	5 303	97.7%	1 313	98.4%	(5.2%)
Bulk purchases - electricity	25 000	25 000	-	-	3 373	13.5%	1 739	7.0%	-	-	5 112	20.4%	2 826	62.8%	(100.0%)
Inventory consumed	14 050	14 495	3 729	26.5%	2 352	16.7%	2 342	16.2%	1 091	7.5%	9 513	65.6%	557	43.3%	95.8%
Debt impairment	31 883	24 587	7 971	25.0%	7 971	25.0%	2 498	10.2%	6 147	25.0%	24 587	100.0%	(672)	100.0%	(1 014.0%)
Depreciation, Amortisation and Impairment	23 541	15 494	5 885	25.0%	5 885	25.0%	(150)	(1.0%)	3 874	25.0%	15 494	100.0%	5 885	100.0%	(34.2%)
Interest,Dividends and Rent on Land	600	2 833	-	-	(230)	(38.3%)	423	14.9%	-	-	193	6.8%	-	10.3%	-
Contracted services	16 283	19 636	2 501	15.4%	2 291	14.1%	3 845	19.6%	1 025	5.2%	9 661	49.2%	2 082	82.8%	(50.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	569	-	-	569	-	-	-	-	-	569	100.0%	-	-	-
Operational Cost and Other Cost	19 810	21 051	4 618	23.3%	3 936	19.9%	5 520	26.2%	46	.2%	14 120	67.1%	3 206	94.4%	(98.6%)
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	604	1 964	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 549)**	**(17 910)**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
Transfers and subsidies - capital (monetary allocations)	32 601	41 601	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 052**	**23 691**	**11 088**		**239**		**10 791**		**(6 380)**		**15 739**		**(6 730)**		
				-		-		-		-		-		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	**36 361**	**45 361**	**7 129**	**19.6%**	**12 419**	**34.2%**	**4 479**	**9.9%**	**3 955**	**8.7%**	**27 983**	**61.7%**	**3 014**	**60.2%**	**31.2%**
National Government	32 601	41 601	6 924	21.2%	11 513	35.3%	4 114	9.9%	3 898	9.4%	26 449	63.6%	3 014	60.0%	29.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 601**	**41 601**	**6 924**	**21.2%**	**11 513**	**35.3%**	**4 114**	**9.9%**	**3 898**	**9.4%**	**26 449**	**63.6%**	**3 014**	**60.0%**	**29.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 760	3 760	205	5.4%	907	24.1%	365	9.7%	57	1.5%	1 534	40.8%	-	94.5%	(100.0%)
Capital Expenditure Functional	**36 361**	**45 361**	**7 129**	**19.6%**	**12 419**	**34.2%**	**4 479**	**9.9%**	**3 955**	**8.7%**	**27 983**	**61.7%**	**3 014**	**58.8%**	**31.2%**
Municipal governance and administration	**1 810**	**1 900**	**31**	**1.7%**	**907**	**50.1%**	**365**	**19.2%**	**57**	**3.0%**	**1 360**	**71.6%**	**-**	**99.7%**	**(100.0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 810	1 900	31	1.7%	907	50.1%	365	19.2%	57	3.0%	1 360	71.6%	-	99.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 450**	**1 360**	**174**	**12.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**174**	**12.8%**	**-**	**-**	**-**
Community and Social Services	300	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 150	1 150	174	15.1%	-	-	-	-	-	-	174	15.1%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**33 101**	**42 101**	**6 924**	**20.9%**	**11 513**	**34.8%**	**4 114**	**9.8%**	**3 898**	**9.3%**	**26 449**	**62.8%**	**3 014**	**58.6%**	**29.4%**
Energy sources	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	22 601	31 601	4 597	20.3%	8 365	37.0%	4 114	13.0%	3 322	10.5%	20 397	64.5%	6 534	60.1%	(49.2%)
Waste Water Management	10 000	10 000	2 328	23.3%	3 148	31.5%	-	-	577	5.8%	6 052	60.5%	(3 520)	55.0%	(116.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	**178 505**	**260 358**	**63 115**	**35.4%**	**39 800**	**22.3%**	**47 483**	**18.2%**	**17 689**	**6.8%**	**168 086**	**64.6%**	**31 191**	**107.0%**	**(43.3%)**
Property rates	9 150	9 150	4 298	47.0%	1 766	19.3%	1 336	14.6%	1 597	17.4%	8 996	98.3%	775	65.5%	106.0%
Service charges	25 207	25 207	5 205	20.7%	5 383	21.4%	8 196	32.5%	4 563	18.1%	23 348	92.6%	4 764	93.7%	(4.2%)
Other revenue	14 366	91 692	4 313	30.0%	3 748	26.1%	7 908	8.6%	10 659	11.6%	26 627	29.0%	23 077	250.7%	(53.8%)
Transfers and Subsidies - Operational	76 862	77 425	33 672	43.8%	20 220	26.3%	16 970	21.9%	717	.9%	71 580	92.5%	-	94.3%	(100.0%)
Transfers and Subsidies - Capital	32 601	41 601	15 157	46.5%	8 467	26.0%	12 656	30.4%	-	-	36 281	87.2%	2 466	92.0%	(100.0%)
Interest	20 319	15 283	469	2.3%	216	1.1%	416	2.7%	152	1.0%	1 254	8.2%	109	99.6%	40.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(131 274)**	**(138 598)**	**(42 315)**	**32.2%**	**(28 845)**	**22.0%**	**(20 149)**	**14.5%**	**288**	**(.2%)**	**(91 022)**	**65.7%**	**(12 910)**	**360.8%**	**(102.2%)**
Suppliers and employees	(130 674)	(135 764)	(42 315)	32.4%	(28 845)	22.1%	(20 149)	14.8%	288	(.2%)	(91 022)	67.0%	(12 910)	376.1%	(102.2%)

Finance charges	(600)	(2 833)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 231**	**121 760**	**20 799**	**44.0%**	**10 955**	**23.2%**	**27 333**	**22.4%**	**17 977**	**14.8%**	**77 064**	**63.3%**	**18 281**	**54.7%**	**(1.7%)**
Cash Flow from Investing Activities															
Receipts	**-**	**(301)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	(301)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(36 076)**	**(45 076)**	**(7 129)**	**19.8%**	**(12 134)**	**33.6%**	**(4 479)**	**9.9%**	**(3 955)**	**8.8%**	**(27 698)**	**61.4%**	**(3 014)**	**58.8%**	**31.2%**
Capital assets	(36 076)	(45 076)	(7 129)	19.8%	(12 134)	33.6%	(4 479)	9.9%	(3 955)	8.8%	(27 698)	61.4%	(3 014)	58.8%	31.2%
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(36 076)**	**(45 377)**	**(7 129)**	**19.8%**	**(12 134)**	**33.6%**	**(4 479)**	**9.9%**	**(3 955)**	**8.7%**	**(27 698)**	**61.0%**	**(3 014)**	**58.8%**	**31.2%**
Cash Flow from Financing Activities															
Receipts	**25**	**25**	**16**	**63.3%**	**5**	**20.0%**	**(3)**	**(10.2%)**	**3**	**11.4%**	**21**	**84.5%**	**9**	**922.2%**	**(68.1%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	25	25	16	63.3%	5	20.0%	(3)	(10.2%)	3	11.4%	21	84.5%	9	922.2%	(68.1%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**25**	**25**	**16**	**63.3%**	**5**	**20.0%**	**(3)**	**(10.2%)**	**3**	**11.4%**	**21**	**84.5%**	**9**	**15.4%**	**(68.1%)**
Net Increase/(Decrease) in cash held	**11 181**	**76 408**	**13 686**	**122.4%**	**(1 174)**	**(10.5%)**	**22 851**	**29.9%**	**14 025**	**18.4%**	**49 388**	**64.6%**	**15 276**	**50.6%**	**(8.2%)**
Cash/cash equivalents at the year begin:	1 104	(51 216)	828	75.0%	15 100	1 367.5%	13 926	(27.2%)	36 777	(71.8%)	828	(1.6%)	29 978	2 003.7%	22.7%
Cash/cash equivalents at the year end:	**12 285**	**25 193**	**15 100**	**122.9%**	**13 926**	**113.4%**	**36 777**	**146.0%**	**50 801**	**201.6%**	**50 801**	**201.6%**	**45 254**	**51.9%**	**12.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	332	.4%	390	.5%	902	1.1%	78 038	98.0%	79 662	14.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	389	1.3%	402	1.3%	290	1.0%	29 083	96.4%	30 164	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 144	1.7%	1 083	1.6%	1 002	1.4%	66 003	95.3%	69 231	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	792	.9%	798	.9%	775	.9%	83 973	97.3%	86 338	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	598	1.0%	594	1.0%	570	1.0%	58 003	97.1%	59 765	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 685	1.3%	2 670	1.3%	2 652	1.3%	198 358	96.1%	206 364	38.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	63	1.3%	55	1.2%	44	.9%	4 570	96.6%	4 732	.9%	-	-	-	-
Total By Income Source	**6 002**	**1.1%**	**5 992**	**1.1%**	**6 235**	**1.2%**	**518 027**	**96.6%**	**536 256**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	400	6.3%	390	6.1%	339	5.3%	5 244	82.3%	6 373	1.2%	-	-	-	-
Commercial	565	1.8%	510	1.7%	412	1.3%	29 128	95.1%	30 616	5.7%	-	-	-	-
Households	5 015	1.0%	5 057	1.0%	5 458	1.1%	480 973	96.9%	496 503	92.6%	-	-	-	-
Other	21	.8%	35	1.3%	26	1.0%	2 682	97.0%	2 765	.5%	-	-	-	-
Total By Customer Group	**6 002**	**1.1%**	**5 992**	**1.1%**	**6 235**	**1.2%**	**518 027**	**96.6%**	**536 256**	**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	3 158	2.0%	2 539	1.6%	2 647	1.7%	151 572	94.8%	159 917	48.0%
Bulk Water	23	-	82	.1%	4 210	2.9%	140 845	97.0%	145 160	43.6%
PAYE deductions	103	13.2%	-	-	677	86.8%	-	-	780	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	977	26.3%	909	24.4%	912	24.5%	924	24.8%	3 721	1.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 616	41.2%	4 175	22.6%	1 758	9.5%	4 935	26.7%	18 483	5.6%
Auditor-General	1 805	41.6%	-	-	21	.5%	2 512	57.9%	4 338	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	476	100.0%	476	.1%
Total	**13 683**	**4.1%**	**7 705**	**2.3%**	**10 224**	**3.1%**	**301 263**	**90.5%**	**332 875**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**591 898**	**595 178**	**79 342**	**13.4%**	**66 436**	**11.2%**	**90 705**	**15.2%**	**82 068**	**13.8%**	**318 551**	**53.5%**	**80 763**	**89.0%**	**1.6%**
Exchange Revenue															
Service charges - Electricity	198 937	198 937	38 140	19.2%	28 713	14.4%	31 886	16.0%	29 820	15.0%	128 559	64.6%	28 541	68.1%	4.5%
Service charges - Water	56 898	56 898	11 932	21.0%	9 427	16.6%	12 999	22.8%	10 584	18.6%	44 942	79.0%	9 775	137.6%	8.3%
Service charges - Waste Water Management	25 769	25 769	1 579	6.1%	(1 887)	(7.3%)	5 167	20.1%	5 212	20.2%	10 071	39.1%	5 263	86.7%	(1.0%)
Service charges - Waste Management	17 633	17 633	1 353	7.7%	(788)	(4.5%)	3 581	20.3%	3 667	20.8%	7 813	44.3%	3 605	86.9%	1.7%
Sale of Goods and Rendering of Services	265	265	108	40.6%	148	55.9%	132	49.8%	172	65.0%	560	211.3%	69	94.0%	151.3%
Agency services	-	427	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	64 632	64 632	17 759	27.5%	13 660	21.1%	19 270	29.8%	14 357	22.2%	65 046	100.6%	19 826	131.9%	(27.6%)
Interest earned from Current and Non Current Assets	3 489	3 489	3	.1%	565	16.2%	-	-	928	26.6%	1 496	42.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 128	1 128	81	7.2%	2	.2%	147	13.1%	212	18.8%	442	39.2%	2	45.7%	12 029.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 516	2 516	3	.1%	2	.1%	6	.2%	3	.1%	15	.6%	2	.4%	70.7%
Non-Exchange Revenue															
Property rates	52 071	52 071	6 405	12.3%	10 760	20.7%	11 057	21.2%	11 073	21.3%	39 296	75.5%	8 817	81.8%	25.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 250	2 250	20	.9%	9	.4%	37	1.6%	10	.4%	76	3.4%	10	2.3%	(7.8%)
Licences or permits	-	2 853	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 309	149 309	-	-	742	.5%	1 368	.9%	1 265	.8%	3 376	2.3%	-	78.1%	(100.0%)
Interest Receivables	12 000	12 000	1 958	16.3%	5 081	42.3%	5 054	42.1%	4 765	39.7%	16 858	140.5%	4 854	275.0%	(1.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**472 413**	**474 231**	**65 820**	**13.9%**	**73 117**	**15.5%**	**92 711**	**19.5%**	**227 259**	**47.9%**	**458 907**	**96.8%**	**81 901**	**48.3%**	**177.5%**
Employee related costs	148 056	137 467	32 922	22.2%	29 978	20.2%	34 482	25.1%	34 820	25.3%	132 202	96.2%	31 752	90.1%	9.7%
Remuneration of councillors	8 511	8 531	1 994	23.4%	1 994	23.4%	2 689	31.5%	2 162	25.3%	8 840	103.6%	2 012	106.7%	7.4%
Bulk purchases - electricity	93 026	93 026	242	.3%	435	.5%	-	-	66 310	71.3%	66 987	72.0%	8 801	16.0%	653.4%
Inventory consumed	102 964	113 157	20 467	19.9%	26 195	25.4%	21 586	19.1%	69 067	61.0%	137 315	121.3%	24 252	65.4%	184.8%
Debt impairment	28 520	28 520	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	35 939	35 939	-	-	-	-	26 954	75.0%	9 076	25.3%	36 031	100.3%	-	-	(100.0%)
Interest,Dividends and Rent on Land	5 000	5 000	-	-	-	-	-	-	22 419	448.4%	22 419	448.4%	-	-	(100.0%)
Contracted services	34 137	31 456	7 571	22.2%	9 255	27.1%	3 925	12.5%	17 093	54.3%	37 844	120.3%	12 732	74.8%	34.2%
Transfers and subsidies	-	1 675	5	-	1 668	-	-	-	1 419	84.7%	3 092	184.6%	-	-	(100.0%)
Irrecoverable debts written off	3 577	3 577	-	-	0	-	-	-	-	-	0	-	26	38.7%	(100.0%)
Operational Cost and Other Cost	12 683	15 885	2 618	20.6%	3 590	28.3%	3 076	19.4%	4 894	30.8%	14 177	89.2%	2 326	68.0%	110.4%
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**119 485**	**120 946**	**13 522**		**(6 681)**		**(2 007)**		**(145 191)**		**(140 356)**		**(1 138)**		
Transfers and subsidies - capital (monetary allocations)	76 281	76 281	-	-	35 590	46.7%	(7 836)	(10.3%)	28 621	37.5%	56 375	73.9%	5	51.9%	538 088.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**(116 570)**		**(83 981)**		**(1 133)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**(116 570)**		**(83 981)**		**(1 133)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**(116 570)**		**(83 981)**		**(1 133)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**195 766**	**197 227**	**13 522**		**28 909**		**(9 842)**		**(116 570)**		**(83 981)**		**(1 133)**		
				-		-		-		-		-		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	**106 725**	**105 644**	**8 536**	**8.0%**	**31 135**	**29.2%**	**(13 576)**	**(12.9%)**	**25 545**	**24.2%**	**51 640**	**48.9%**	**19 252**	**52.4%**	**32.7%**
National Government	90 925	86 925	8 172	9.0%	30 933	34.0%	(14 510)	(16.7%)	25 218	29.0%	49 813	57.3%	19 157	58.9%	31.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 925**	**86 925**	**8 172**	**9.0%**	**30 933**	**34.0%**	**(14 510)**	**(16.7%)**	**25 218**	**29.0%**	**49 813**	**57.3%**	**19 157**	**58.9%**	**31.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 800	18 719	365	2.3%	202	1.3%	934	5.0%	327	1.7%	1 827	9.8%	95	18.3%	244.0%
Capital Expenditure Functional	**106 725**	**107 144**	**8 536**	**8.0%**	**31 135**	**29.2%**	**(13 576)**	**(12.7%)**	**25 545**	**23.8%**	**51 640**	**48.2%**	**19 252**	**52.4%**	**32.7%**
Municipal governance and administration	**600**	**600**	**365**	**60.8%**	**202**	**33.7%**	**215**	**35.8%**	**327**	**54.4%**	**1 108**	**184.7%**	**95**	**37.9%**	**244.0%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	29.5%	-
Finance and administration	600	600	365	60.8%	202	33.7%	215	35.8%	327	54.4%	1 108	184.7%	95	42.3%	244.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 000**	**10 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.4%**	**-**
Community and Social Services	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 000**	**3 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**34.5%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	34.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**93 125**	**93 344**	**8 172**	**8.8%**	**30 933**	**33.2%**	**(13 791)**	**(14.8%)**	**25 218**	**27.0%**	**50 532**	**54.1%**	**19 157**	**64.9%**	**31.6%**
Energy sources	15 000	15 000	-	-	4 253	28.4%	-	-	7 409	49.4%	11 662	77.7%	3 045	32.8%	143.3%
Water Management	39 013	38 513	976	2.5%	25 478	65.3%	(16 493)	(42.8%)	7 488	19.4%	17 449	45.3%	-	25.1%	(100.0%)
Waste Water Management	39 112	39 832	7 195	18.4%	1 202	3.1%	2 702	6.8%	10 322	25.9%	21 421	53.8%	16 112	85.6%	(35.9%)
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	**542 502**	**537 206**	**50 872**	**9.4%**	**74 017**	**13.6%**	**58 732**	**10.9%**	**49 042**	**9.1%**	**232 663**	**43.3%**	**43 261**	**69.6%**	**13.4%**
Property rates	31 242	36 449	5 827	18.6%	5 978	19.1%	5 919	16.2%	5 809	15.9%	23 533	64.6%	5 187	59.9%	12.0%
Service charges	199 436	209 467	40 898	20.5%	39 151	19.6%	41 572	19.8%	36 942	17.6%	158 563	75.7%	33 862	70.0%	9.1%
Other revenue	11 661	8 569	2 882	24.7%	4 626	39.7%	3 357	39.2%	4 144	48.4%	15 009	175.2%	2 583	75.4%	60.4%
Transfers and Subsidies - Operational	149 309	149 309	-	-	-	-	-	-	-	-	-	-	-	88.9%	-
Transfers and Subsidies - Capital	76 281	76 281	-	-	22 427	29.4%	6 500	8.5%	-	-	28 927	37.9%	6	59.7%	(100.0%)
Interest	74 572	57 131	1 263	1.7%	1 794	2.4%	1 384	2.4%	1 589	2.8%	6 030	10.6%	1 623	11.1%	(2.1%)
Dividends	-	-	3	-	41	-	-	-	558	-	602	-	-	-	(100.0%)
Payments	**(399 896)**	**(397 665)**	**(6 954)**	**1.7%**	**(2 175)**	**.5%**	**16 183**	**(4.1%)**	**(42 981)**	**10.8%**	**(35 926)**	**9.0%**	**(37 911)**	**6.2%**	**13.4%**
Suppliers and employees	(394 896)	(392 665)	(6 954)	1.8%	(2 175)	.6%	16 183	(4.1%)	(42 981)	10.9%	(35 926)	9.1%	(37 911)	6.4%	13.4%

Finance charges	(5 000)	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**142 606**	**139 542**	**43 918**	**30.8%**	**71 842**	**50.4%**	**74 915**	**53.7%**	**6 061**	**4.3%**	**196 736**	**141.0%**	**5 350**	**251.6%**	**13.3%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 275)**	**(107 144)**	**(11 300)**	**12.5%**	**(11 717)**	**13.0%**	**(14 301)**	**13.3%**	**(11 714)**	**10.9%**	**(49 032)**	**45.8%**	**(17 295)**	**63.3%**	**(32.3%)**
Capital assets	(90 275)	(107 144)	(11 300)	12.5%	(11 717)	13.0%	(14 301)	13.3%	(11 714)	10.9%	(49 032)	45.8%	(17 295)	63.3%	(32.3%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(90 275)**	**(107 144)**	**(11 300)**	**12.5%**	**(11 717)**	**13.0%**	**(14 301)**	**13.3%**	**(11 714)**	**10.9%**	**(49 032)**	**45.8%**	**(17 295)**	**63.3%**	**(32.3%)**
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	**52 331**	**32 397**	**32 618**	**62.3%**	**60 125**	**114.9%**	**60 614**	**187.1%**	**(5 653)**	**(17.4%)**	**147 704**	**455.9%**	**(11 945)**	**557.4%**	**(52.7%)**
Cash/cash equivalents at the year begin:	32 000	32 000	30 915	96.6%	32 864	102.7%	92 989	290.6%	153 603	480.0%	30 915	96.6%	324 214	(188.5%)	(52.6%)
Cash/cash equivalents at the year end:	**84 331**	**64 397**	**32 864**	**39.0%**	**92 989**	**110.3%**	**153 603**	**238.5%**	**147 950**	**229.7%**	**147 950**	**229.7%**	**312 269**	**345.7%**	**(52.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	Mr Zithulele NiKANI	053 474 9700
Chief Financial Officer	Ms Tsholo Modisa	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**163 629**	**163 629**	**122 005**	**74.6%**	**6 845**	**4.2%**	**88 439**	**54.0%**	**7 590**	**4.6%**	**224 878**	**137.4%**	**6 485**	**99.8%**	**17.0%**
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	80	80	18	21.9%	7	8.4%	10	11.9%	7	8.7%	41	50.9%	16	115.5%	(55.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	10 130	10 130	1 433	14.2%	2 695	26.6%	3 043	30.0%	4 206	41.5%	11 377	112.3%	3 404	126.7%	23.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	150	75	50.0%	81	54.1%	81	54.1%	81	54.1%	319	212.4%	112	308.6%	(27.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	153 269	153 269	120 479	78.6%	4 062	2.7%	85 305	55.7%	3 296	2.2%	213 142	139.1%	2 953	98.0%	11.6%
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**183 388**	**184 720**	**27 253**	**14.9%**	**43 754**	**23.9%**	**31 103**	**16.8%**	**39 159**	**21.2%**	**141 269**	**76.5%**	**38 513**	**72.1%**	**1.7%**
Employee related costs	98 870	97 838	18 778	19.0%	20 017	20.2%	18 721	19.1%	20 057	20.5%	77 572	79.3%	18 667	77.8%	7.4%
Remuneration of councillors	11 771	11 771	1 609	13.7%	1 979	16.8%	2 240	19.0%	2 179	18.5%	8 007	68.0%	2 104	97.9%	3.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 202	2 190	91	4.1%	209	9.5%	360	16.5%	331	15.1%	991	45.2%	230	40.8%	43.7%
Debt impairment	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, Amortisation and Impairment	6 187	6 187	-	-	-	-	2 064	33.4%	2 039	33.0%	4 103	66.3%	1 710	26.9%	19.3%
Interest,Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 006	29 338	2 502	8.9%	6 189	22.1%	3 733	12.7%	5 764	19.6%	18 188	62.0%	5 990	60.3%	(3.8%)
Transfers and subsidies	18 443	19 056	562	3.0%	10 410	56.4%	2 198	11.5%	6 259	32.8%	19 429	102.0%	8 187	87.1%	(23.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Cost and Other Cost	15 537	15 966	3 711	23.9%	4 950	31.9%	1 784	11.2%	2 529	15.8%	12 973	81.3%	1 609	56.4%	57.1%
Disposal of Fixed and Intangible Assets	54	54	-	-	-	-	3	5.6%	3	5.3%	6	10.9%	16	29.2%	(81.9%)
Other Losses	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	(.6%)	-
Surplus/(Deficit)	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(19 759)**	**(21 091)**	**94 752**		**(36 909)**		**57 336**		**(31 570)**		**83 609**		**(32 029)**		
				-		-		-		-		-		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	**4 565**	**4 514**	**2**	**-**	**71**	**1.6%**	**132**	**2.9%**	**2 740**	**60.7%**	**2 946**	**65.2%**	**1 976**	**(177.9%)**	**38.7%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	(128.7%)	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(174.0%)**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 565	4 514	2	-	71	1.6%	132	2.9%	2 740	60.7%	2 946	65.2%	1 976	(178.0%)	38.7%
Capital Expenditure Functional	**4 565**	**4 514**	**2**	**-**	**71**	**1.6%**	**132**	**2.9%**	**2 740**	**60.7%**	**2 946**	**65.2%**	**1 976**	**(177.9%)**	**38.7%**
Municipal governance and administration	**4 134**	**4 325**	**2**	**.1%**	**-**	**-**	**132**	**3.1%**	**2 697**	**62.3%**	**2 831**	**65.5%**	**1 679**	**(175.2%)**	**60.6%**
Executive and Council	194	154	2	1.1%	-	-	8	5.3%	16	10.1%	26	16.8%	4	(38.8%)	259.9%
Finance and administration	3 940	4 171	-	-	-	-	124	3.0%	2 681	64.3%	2 805	67.2%	1 675	(191.4%)	60.1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**386**	**179**	**-**	**-**	**71**	**18.4%**	**-**	**-**	**25**	**13.9%**	**96**	**53.6%**	**283**	**(323.0%)**	**(91.2%)**
Community and Social Services	386	179	-	-	71	18.4%	-	-	25	13.9%	96	53.6%	283	(323.0%)	(91.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45**	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**19**	**186.9%**	**19**	**186.9%**	**14**	**(9.5%)**	**31.4%**
Planning and Development	45	10	-	-	-	-	-	-	19	186.9%	19	186.9%	7	(8.2%)	165.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	7	(40.4%)	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2025/26												2024/25		
	Budget		First Quarter		Second Quarter		Third Quarter		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	**163 664**	**163 664**	**187 860**	**114.8%**	**157 425**	**96.2%**	**310 267**	**189.6%**	**177 348**	**108.4%**	**832 899**	**508.9%**	**180 314**	**464.1%**	**(1.6%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	265	265	158	59.7%	366	138.3%	369	139.4%	366	138.4%	1 258	475.8%	420	701.4%	(12.8%)
Transfers and Subsidies - Operational	153 269	153 269	184 867	120.6%	149 582	97.6%	302 074	197.1%	167 994	109.6%	804 517	524.9%	168 698	468.6%	(.4%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 130	10 130	2 835	28.0%	7 477	73.8%	7 824	77.2%	8 988	88.7%	27 124	267.8%	11 197	389.7%	(19.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(163 803)**	**(167 800)**	**(18 505)**	**11.3%**	**(19 078)**	**11.6%**	**(18 163)**	**10.8%**	**(7 113)**	**4.2%**	**(62 859)**	**37.5%**	**(10 374)**	**(79.4%)**	**(31.4%)**
Suppliers and employees	(156 775)	(160 560)	(18 505)	11.8%	(19 078)	12.2%	(18 163)	11.3%	(7 113)	4.4%	(62 859)	39.2%	(10 374)	(82.3%)	(31.4%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	(7 028)	(7 240)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(139)**	**(4 137)**	**169 355**	**(121 788.3%)**	**138 346**	**(99 488.8%)**	**292 104**	**(7 061.6%)**	**170 234**	**(4 115.4%)**	**770 040**	**(18 615.6%)**	**169 940**	**22 136.8%**	**.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	**(5 250)**	**(4 945)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(5 250)	(4 945)	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(5 250)**	**(4 945)**	-	-	-	-	-	-	-	-	-	-	-	**17.3%**	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(5 389)**	**(9 081)**	**169 355**	**(3 142.9%)**	**138 346**	**(2 567.4%)**	**292 104**	**(3 216.5%)**	**170 234**	**(1 874.6%)**	**770 040**	**(8 479.4%)**	**169 940**	**(57 153.1%)**	**.2%**
Cash/cash equivalents at the year begin:	123 499	149 376	-	-	169 268	137.1%	307 614	205.9%	599 718	401.5%	-	-	710 177	8.6%	(15.6%)
Cash/cash equivalents at the year end:	**118 111**	**140 295**	**169 268**	**143.3%**	**307 614**	**260.4%**	**599 718**	**427.5%**	**769 952**	**548.8%**	**769 952**	**548.8%**	**879 918**	**721.4%**	**(12.5%)**

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	68	.6%	44	.4%	(18)	(.2%)	10 439	99.1%	10 533	100.0%	-	-	-	-
Total By Income Source	**68**	**.6%**	**44**	**.4%**	**(18)**	**(.2%)**	**10 439**	**99.1%**	**10 533**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68	.6%	44	.4%	(18)	(.2%)	10 439	99.1%	10 533	100.0%	-	-	-	-
Total By Customer Group	**68**	**.6%**	**44**	**.4%**	**(18)**	**(.2%)**	**10 439**	**99.1%**	**10 533**	**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	431	46.3%	-	-	-	-	500	53.7%	931	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**431**	**46.3%**	-	-	-	-	**500**	**53.7%**	**931**	**100.0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR NORTHERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	**11 806 812**	**11 959 815**	**2 980 103**	**25.2%**	**2 445 075**	**20.7%**	**2 424 937**	**20.3%**	**1 986 912**	**16.6%**	**9 837 027**	**82.3%**	**1 657 652**	**84.2%**	**19.9%**
Exchange Revenue															
Service charges - Electricity	3 372 327	3 445 633	725 031	21.5%	685 620	20.3%	684 696	19.9%	861 139	25.0%	2 956 487	85.8%	648 955	83.2%	32.7%
Service charges - Water	1 018 904	1 020 369	176 076	17.3%	213 653	21.0%	224 211	22.0%	249 301	24.4%	863 240	84.6%	151 124	82.2%	65.0%
Service charges - Waste Water Management	466 816	462 929	106 346	22.8%	107 441	23.0%	102 417	22.1%	99 761	21.5%	415 965	89.9%	97 372	88.4%	2.5%
Service charges - Waste Management	385 060	394 130	88 725	23.0%	89 074	23.1%	84 372	21.4%	81 057	20.6%	343 228	87.1%	78 387	92.2%	3.4%
Sale of Goods and Rendering of Services	60 821	65 526	12 563	20.7%	9 332	15.3%	11 571	17.7%	14 034	21.4%	47 501	72.5%	14 883	87.9%	(5.7%)
Agency services	10 147	11 603	4 306	42.4%	1 864	18.4%	1 123	9.7%	1 775	15.3%	9 067	78.1%	1 838	80.2%	(3.5%)
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	531 143	665 836	159 176	30.0%	161 166	30.3%	157 105	23.6%	169 099	25.4%	646 547	97.1%	148 521	108.1%	13.9%
Interest earned from Current and Non Current Assets	106 081	109 987	14 364	13.5%	14 893	14.0%	17 598	16.0%	48 137	43.8%	94 991	86.4%	32 625	90.9%	47.5%
Dividends	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2 838	4 398	199	7.0%	726	25.6%	244	5.5%	376	8.5%	1 544	35.1%	260	64.7%	44.4%
Rental from Fixed Assets	63 845	64 846	15 824	24.8%	15 012	23.5%	14 745	22.7%	9 129	14.1%	54 709	84.4%	15 816	98.5%	(42.3%)
Licences or permits	18 292	18 260	2 742	15.0%	2 823	15.4%	3 027	16.6%	3 151	17.3%	11 743	64.3%	2 548	55.1%	23.7%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	940	940	-	-	-	-	21	2.2%	132	14.0%	153	16.2%	87	9.7%	51.3%
Operational Revenue	143 743	131 362	8 421	5.9%	11 406	7.9%	8 220	6.3%	27 520	20.9%	55 567	42.3%	10 156	53.8%	171.0%
Non-Exchange Revenue															
Property rates	1 788 875	1 780 324	558 873	31.2%	357 776	20.0%	330 578	18.6%	286 312	16.1%	1 533 539	86.1%	292 491	87.5%	(2.1%)
Surcharges and Taxes	14 113	14 289	11	.1%	12	.1%	76	.5%	9	.1%	108	.8%	10	.3%	(12.0%)
Fines, penalties and forfeits	107 681	109 397	6 815	6.3%	280	.3%	4 560	4.2%	7 467	6.8%	19 122	17.5%	8 058	41.6%	(7.3%)
Licences or permits	13 513	16 238	4 263	31.5%	2 152	15.9%	4 167	25.7%	5 187	31.9%	15 768	97.1%	3 654	107.2%	41.9%
Transfer and subsidies - Operational	2 940 943	2 945 969	1 025 709	34.9%	695 474	23.6%	702 433	23.8%	66 089	2.2%	2 489 705	84.5%	73 934	86.4%	(10.6%)
Interest Receivables	244 900	250 569	60 705	24.8%	66 753	27.3%	62 987	25.1%	49 274	19.7%	239 719	95.7%	69 757	109.7%	(29.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	75 002	25 675	9 193	12.3%	9 226	12.3%	7 830	30.5%	7 165	27.9%	33 414	130.1%	4 962	54.2%	44.4%
Gains on Disposal of Fixed and Intangible Assets	57 672	39 120	485	.8%	392	.7%	56	.1%	602	1.5%	1 536	3.9%	2 212	20.2%	(72.8%)
Other Gains	383 155	382 415	276	.1%	-	-	2 899	.8%	197	.1%	3 373	.9%	-	.4%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	**11 604 633**	**12 284 762**	**2 199 075**	**18.9%**	**2 300 879**	**19.8%**	**2 318 140**	**18.9%**	**2 697 015**	**22.0%**	**9 515 109**	**77.5%**	**2 634 634**	**78.5%**	**2.4%**
Employee related costs	3 936 538	3 974 136	814 131	20.7%	892 043	22.7%	869 545	21.9%	870 491	21.9%	3 446 209	86.7%	923 479	87.9%	(5.7%)
Remuneration of councillors	248 311	251 610	52 379	21.1%	54 854	22.1%	58 734	23.3%	63 403	25.2%	229 370	91.2%	62 461	91.7%	1.5%
Bulk purchases - electricity	2 755 214	2 810 582	626 535	22.7%	490 133	17.8%	480 510	17.1%	666 132	23.7%	2 263 311	80.5%	658 313	83.4%	1.2%
Inventory consumed	769 630	839 900	140 620	18.3%	162 772	21.1%	141 673	16.9%	247 272	29.4%	692 337	82.4%	166 854	76.6%	48.2%
Debt impairment	845 135	985 273	152 270	18.0%	118 733	14.0%	180 310	18.3%	22 894	2.3%	474 207	48.1%	118 139	58.2%	(80.6%)
Depreciation, Amortisation and Impairment	861 261	861 175	40 374	4.7%	47 446	5.5%	88 468	10.3%	112 038	13.0%	288 326	33.5%	169 067	39.9%	(33.7%)
Interest,Dividends and Rent on Land	174 042	324 194	17 874	10.3%	72 554	41.7%	85 928	26.5%	111 816	34.5%	288 173	88.9%	63 636	64.8%	75.7%
Contracted services	759 670	903 812	145 761	19.2%	189 528	24.9%	133 833	14.8%	202 753	22.4%	671 875	74.3%	203 276	85.1%	(.3%)
Transfers and subsidies	27 047	29 542	2 163	8.0%	13 197	48.8%	2 357	8.0%	19 397	65.7%	37 114	125.6%	9 817	80.8%	97.6%
Irrecoverable debts written off	166 450	162 650	3 275	2.0%	4 178	2.5%	2 355	1.4%	196 719	120.9%	206 528	127.0%	18 486	42.0%	964.2%
Operational Cost and Other Cost	952 032	1 003 531	188 200	19.8%	245 019	25.7%	239 185	23.8%	143 231	14.3%	815 636	81.3%	208 269	84.2%	(31.2%)
Disposal of Fixed and Intangible Assets	5 832	5 832	-	-	45	.8%	3	.1%	738	12.6%	786	13.5%	(184)	(2.7%)	(500.5%)
Other Losses	103 473	132 526	15 492	15.0%	10 375	10.0%	35 240	26.6%	40 131	30.3%	101 238	76.4%	33 022	73.4%	21.5%
Surplus/(Deficit)	**202 179**	**(324 948)**	**781 028**		**144 196**		**106 797**		**(710 104)**		**321 918**		**(976 982)**		
Transfers and subsidies - capital (monetary allocations)	1 684 140	1 750 415	250 194	14.9%	493 613	29.3%	144 584	8.3%	407 013	23.3%	1 295 405	74.0%	375 526	67.2%	8.4%
Transfers and subsidies - capital (in-kind)	112 125	127 251	-	-	-	-	-	-	51 883	40.8%	51 883	40.8%	2	16.1%	2 413 064.8%
Surplus/(Deficit) after capital transfers and contributions	**1 998 443**	**1 552 719**	**1 031 222**		**637 810**		**251 381**		**(251 208)**		**1 669 205**		**(601 454)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 998 443**	**1 552 719**	**1 031 222**		**637 810**		**251 381**		**(251 208)**		**1 669 205**		**(601 454)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 998 443**	**1 552 719**	**1 031 222**		**637 810**		**251 381**		**(251 208)**		**1 669 205**		**(601 454)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	34	491	11	32.4%	11	31.3%	1	.2%	7	1.4%	29	6.0%	2	55.6%	238.0%
Surplus/(Deficit) for the year	**1 998 477**	**1 553 210**	**1 031 233**		**637 820**		**251 382**		**(251 201)**		**1 669 235**		**(601 452)**		
				-		-		-		-		-		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	**2 013 454**	**2 082 820**	**(34 504)**	**(1.7%)**	**491 758**	**24.4%**	**503 379**	**24.2%**	**426 028**	**20.5%**	**1 386 660**	**66.6%**	**496 549**	**69.8%**	**(14.2%)**
National Government	1 700 543	1 728 483	154 434	9.1%	456 282	26.8%	264 864	15.3%	345 684	20.0%	1 221 264	70.7%	429 665	72.9%	(19.5%)
Provincial Government	46 015	2 564	-	-	-	-	12	.5%	1 583	61.7%	1 595	62.2%	763	108.4%	107.3%
District Municipality	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	5 618	1 199	-	3 686	-	-	-	-	-	4 885	87.0%	3 318	41.6%	(100.0%)
Transfers recognised - capital	**1 746 558**	**1 736 665**	**155 634**	**8.9%**	**459 967**	**26.3%**	**264 877**	**15.3%**	**347 266**	**20.0%**	**1 227 744**	**70.7%**	**433 746**	**72.5%**	**(19.9%)**
Borrowing	35 150	14 649	-	-	849	2.4%	-	-	-	-	849	5.8%	827	38.6%	(100.0%)
Internally generated funds	231 747	331 507	(190 138)	(82.0%)	30 942	13.4%	238 502	71.9%	78 762	23.8%	158 068	47.7%	61 976	51.2%	27.1%
Capital Expenditure Functional	**2 060 918**	**2 207 835**	**(35 078)**	**(1.7%)**	**491 781**	**23.9%**	**504 818**	**22.9%**	**476 583**	**21.6%**	**1 438 104**	**65.1%**	**497 544**	**69.8%**	**(4.2%)**
Municipal governance and administration	**131 148**	**136 636**	**(199 278)**	**(151.9%)**	**16 428**	**12.5%**	**207 464**	**151.8%**	**86 939**	**63.6%**	**111 554**	**81.6%**	**29 218**	**77.7%**	**197.6%**
Executive and Council	30 261	19 779	(201 886)	(667.2%)	9 009	29.8%	200 620	1 014.3%	6 304	31.9%	14 046	71.0%	12 723	146.5%	(50.5%)
Finance and administration	100 383	116 846	2 608	2.6%	7 420	7.4%	6 844	5.9%	80 627	69.0%	97 499	83.4%	16 466	48.0%	389.6%
Internal audit	505	12	-	-	-	-	-	-	9	72.5%	9	72.5%	29	88.4%	(70.0%)
Community and Public Safety	**122 891**	**114 364**	**16 597**	**13.5%**	**17 260**	**14.0%**	**6 021**	**5.3%**	**17 379**	**15.2%**	**57 256**	**50.1%**	**15 593**	**25.7%**	**11.5%**
Community and Social Services	49 742	51 165	7 823	15.7%	2 947	5.9%	1 994	3.9%	7 451	14.6%	20 215	39.5%	5 380	3.0%	38.5%
Sport And Recreation	71 123	60 929	8 751	12.3%	13 954	19.6%	3 840	6.3%	9 721	16.0%	36 266	59.5%	10 193	44.5%	(4.6%)
Public Safety	2 010	2 187	22	1.1%	359	17.8%	187	8.5%	160	7.3%	728	33.3%	-	11.1%	(100.0%)
Housing	-	38	-	-	-	-	-	-	-	-	-	-	-	(434.8%)	-
Health	16	45	-	-	-	-	-	-	47	104.6%	47	104.6%	20	38.2%	134.4%
Economic and Environmental Services	**183 777**	**211 746**	**20 246**	**11.0%**	**56 838**	**30.9%**	**43 608**	**20.6%**	**39 436**	**18.6%**	**160 128**	**75.6%**	**68 414**	**69.5%**	**(42.4%)**
Planning and Development	54 609	56 415	11 633	21.3%	13 212	24.2%	5 987	10.6%	4 925	8.7%	35 757	63.4%	4 606	49.1%	6.9%
Road Transport	128 868	155 031	8 613	6.7%	43 627	33.9%	37 621	24.3%	34 511	22.3%	124 371	80.2%	63 801	75.2%	(45.9%)
Environmental Protection	300	300	-	-	-	-	-	-	-	-	-	-	7	(3.6%)	(100.0%)
Trading Services	**1 619 653**	**1 742 481**	**125 726**	**7.8%**	**400 847**	**24.7%**	**247 725**	**14.2%**	**332 331**	**19.1%**	**1 106 630**	**63.5%**	**384 319**	**71.8%**	**(13.5%)**
Energy sources	260 666	264 778	1 702	.7%	45 973	17.6%	36 223	13.7%	33 288	12.6%	117 186	44.3%	43 224	57.1%	(23.0%)
Water Management	1 064 048	1 149 397	86 308	8.1%	311 496	29.3%	191 983	16.7%	239 953	20.9%	829 741	72.2%	268 754	76.5%	(10.7%)
Waste Water Management	292 990	327 555	38 081	13.0%	42 178	14.4%	19 154	5.8%	59 090	18.0%	158 503	48.4%	72 049	64.8%	(18.0%)
Waste Management	1 950	750	(365)	(18.7%)	1 200	61.5%	365	48.7%	-	-	1 200	160.0%	292	81.4%	(100.0%)
Other	**3 448**	**2 607**	**1 631**	**47.3%**	**408**	**11.8%**	**-**	**-**	**497**	**19.1%**	**2 536**	**97.3%**	**-**	**32.4%**	**(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	**13 206 450**	**13 735 353**	**3 274 951**	**24.8%**	**2 976 731**	**22.5%**	**3 290 487**	**24.0%**	**1 945 454**	**14.2%**	**11 487 622**	**83.6%**	**3 224 198**	**145.7%**	**(39.7%)**
Property rates	1 464 944	1 474 566	294 542	20.1%	238 817	16.3%	308 135	20.9%	228 520	15.5%	1 070 015	72.6%	429 946	113.3%	(46.8%)
Service charges	4 798 016	5 000 000	815 047	17.0%	862 130	18.0%	892 966	17.9%	940 428	18.8%	3 510 570	70.2%	2 198 080	174.1%	(57.2%)
Other revenue	1 994 975	2 142 055	325 909	16.3%	402 224	20.2%	441 908	20.6%	296 411	13.8%	1 466 452	68.5%	(138 114)	(36.9%)	(314.6%)
Transfers and Subsidies - Operational	2 902 713	2 906 968	1 298 982	44.8%	1 040 994	35.9%	1 201 700	41.3%	400 776	13.8%	3 942 452	135.6%	485 368	204.5%	(17.4%)
Transfers and Subsidies - Capital	1 663 571	1 760 683	520 448	31.3%	409 131	24.6%	409 561	23.3%	49 757	2.8%	1 388 896	78.9%	213 940	130.0%	(76.7%)
Interest	382 231	451 081	20 020	5.2%	23 395	6.1%	36 217	8.0%	29 004	6.4%	108 636	24.1%	34 979	40.2%	(17.1%)
Dividends	-	-	3	-	41	-	-	-	558	-	602	-	-	-	(100.0%)
Payments	**(9 486 797)**	**(10 415 552)**	**(2 403 319)**	**25.3%**	**(2 212 439)**	**23.3%**	**(2 061 319)**	**19.8%**	**(1 870 219)**	**18.0%**	**(8 547 295)**	**82.1%**	**(2 109 934)**	**86.2%**	**(11.4%)**
Suppliers and employees	(9 352 066)	(10 165 476)	(2 404 507)	25.7%	(2 212 382)	23.7%	(2 059 384)	20.3%	(1 866 415)	18.4%	(8 542 688)	84.0%	(2 109 835)	88.1%	(11.5%)

Finance charges	(126 833)	(241 219)	1 188	(.9%)	(57)	-	(1 935)	.8%	(3 804)	1.6%	(4 607)	1.9%	(99)	(1.0%)	3 748.1%
Transfers and Subsidies	(7 898)	(8 858)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**3 719 653**	**3 319 801**	**871 632**	**23.4%**	**764 292**	**20.5%**	**1 229 168**	**37.0%**	**75 235**	**2.3%**	**2 940 327**	**88.6%**	**1 114 264**	**346.0%**	**(93.2%)**
Cash Flow from Investing Activities															
Receipts	**22 684**	**21 789**	**(368)**	**(1.6%)**	**1 840**	**8.1%**	**(50)**	**(.2%)**	**295**	**1.4%**	**1 717**	**7.9%**	**2 197**	**82.4%**	**(86.6%)**
Proceeds on disposal of PPE	24 133	23 469	(89)	(.4%)	3 200	13.3%	84	.4%	361	1.5%	3 556	15.2%	2 503	89.5%	(85.6%)
Decrease (increase) in non-current receivables	(57)	(57)	(280)	488.2%	(220)	384.4%	(66)	115.6%	(317)	552.8%	(883)	1 540.9%	(169)	-	87.0%
Decrease (increase) in non-current investments	(1 392)	(1 622)	-	-	(1 140)	81.9%	(68)	4.2%	251	(15.5%)	(957)	59.0%	(136)	53.4%	(284.9%)
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Term Invest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 862 953)**	**(2 141 743)**	**(310 005)**	**16.6%**	**(453 399)**	**24.3%**	**(189 501)**	**8.8%**	**(315 722)**	**14.7%**	**(1 268 628)**	**59.2%**	**(414 548)**	**63.2%**	**(23.8%)**
Capital assets	(1 862 953)	(2 141 743)	(310 005)	16.6%	(453 399)	24.3%	(189 501)	8.8%	(315 722)	14.7%	(1 268 628)	59.2%	(414 548)	63.2%	(23.8%)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 840 269)**	**(2 119 954)**	**(310 373)**	**16.9%**	**(451 559)**	**24.5%**	**(189 551)**	**8.9%**	**(315 427)**	**14.9%**	**(1 266 911)**	**59.8%**	**(412 351)**	**63.0%**	**(23.5%)**
Cash Flow from Financing Activities															
Receipts	**31 090**	**11 090**	**502**	**1.6%**	**375**	**1.2%**	**341**	**3.1%**	**506**	**4.6%**	**1 723**	**15.5%**	**472**	**378.6%**	**7.1%**
Short term loans	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-	995.8%	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	90	502	559.9%	375	418.5%	341	380.0%	506	564.0%	1 723	1 922.4%	472	72.5%	7.1%
Payments	**(18 944)**	**(21 656)**	**-**	**-**	**(633)**	**3.3%**	**(3 769)**	**17.4%**	**294**	**(1.4%)**	**(4 108)**	**19.0%**	**(1 039)**	**6.2%**	**(128.3%)**
Repayment of borrowing	(18 944)	(21 656)	-	-	(633)	3.3%	(3 769)	17.4%	294	(1.4%)	(4 108)	19.0%	(1 039)	6.2%	(128.3%)
Net Cash from/(used) Financing Activities	**12 146**	**(10 567)**	**502**	**4.1%**	**(258)**	**(2.1%)**	**(3 428)**	**32.4%**	**799**	**(7.6%)**	**(2 385)**	**22.6%**	**(567)**	**(80.0%)**	**(241.0%)**
Net Increase/(Decrease) in cash held	**1 891 530**	**1 189 280**	**561 761**	**29.7%**	**312 474**	**16.5%**	**1 036 189**	**87.1%**	**(239 393)**	**(20.1%)**	**1 671 031**	**140.5%**	**701 347**	**1 214.0%**	**(134.1%)**
Cash/cash equivalents at the year begin:	825 313	870 554	219 278	26.6%	937 833	113.6%	1 584 350	182.0%	2 617 656	300.7%	219 278	25.2%	7 738 226	35.1%	(66.2%)
Cash/cash equivalents at the year end:	**2 716 843**	**2 059 834**	**937 833**	**34.5%**	**1 282 855**	**47.2%**	**2 619 912**	**127.2%**	**2 378 263**	**115.5%**	**2 378 263**	**115.5%**	**8 440 241**	**562.3%**	**(71.8%)**

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	148 293	4.8%	58 988	1.9%	56 482	1.8%	2 842 178	91.5%	3 105 941	24.4%	349	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	294 968	22.3%	49 624	3.8%	37 154	2.8%	938 361	71.1%	1 320 106	10.4%	10 003	.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	125 598	4.9%	70 438	2.7%	46 290	1.8%	2 333 076	90.6%	2 575 402	20.3%	(6 663)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	47 784	3.3%	26 797	1.9%	26 972	1.9%	1 341 970	93.0%	1 443 523	11.4%	(1 471)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	43 954	3.1%	24 474	1.7%	23 656	1.7%	1 321 534	93.5%	1 413 618	11.1%	(1 032)	(.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 434	1.5%	1 555	1.0%	1 551	1.0%	153 241	96.5%	158 781	1.2%	-	-	-	-
Interest on Arrear Debtor Accounts	39 534	2.0%	41 669	2.1%	36 610	1.8%	1 881 947	94.1%	1 999 760	15.7%	(3 244)	(.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 020	1.7%	11 116	1.6%	10 706	1.5%	661 708	95.1%	695 550	5.5%	4 590	.7%	-	-
Total By Income Source	**714 583**	**5.6%**	**284 660**	**2.2%**	**239 422**	**1.9%**	**11 474 016**	**90.3%**	**12 712 681**	**100.0%**	**2 532**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	61 214	4.2%	41 799	2.9%	23 769	1.6%	1 323 408	91.3%	1 450 190	11.4%	1 803	.1%	-	-
Commercial	339 160	15.6%	69 027	3.2%	54 042	2.5%	1 717 424	78.8%	2 179 652	17.1%	13 024	.6%	-	-
Households	292 116	3.6%	167 824	2.1%	141 165	1.7%	7 509 137	92.6%	8 110 243	63.8%	(12 295)	(.2%)	-	-
Other	22 094	2.3%	6 010	.6%	20 446	2.1%	924 046	95.0%	972 596	7.7%	-	-	-	-
Total By Customer Group	**714 583**	**5.6%**	**284 660**	**2.2%**	**239 422**	**1.9%**	**11 474 016**	**90.3%**	**12 712 681**	**100.0%**	**2 532**	**-**	**-**	**-**

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	381 765	8.7%	151 911	3.5%	68 325	1.6%	3 769 900	86.2%	4 371 901	55.6%
Bulk Water	7 827	.9%	1 108	.1%	9 294	1.1%	847 447	97.9%	865 676	11.0%
PAYE deductions	15 852	76.3%	-	-	680	3.3%	4 256	20.5%	20 788	.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	11 949	71.8%	909	5.5%	918	5.5%	2 871	17.2%	16 647	.2%
Loan repayments	5	.1%	-	-	-	-	6 032	99.9%	6 037	.1%
Trade Creditors	188 347	16.0%	45 757	3.9%	28 350	2.4%	911 663	77.6%	1 174 117	14.9%
Auditor-General	4 851	3.2%	513	.3%	2 230	1.5%	141 956	94.9%	149 551	1.9%
Other	151 560	12.2%	19 691	1.6%	22 374	1.8%	1 049 861	84.4%	1 243 487	15.8%
Medical Aid deductions	12 428	91.9%	-	-	-	-	1 102	8.1%	13 530	.2%
Total	**774 586**	**9.9%**	**219 889**	**2.8%**	**132 172**	**1.7%**	**6 735 088**	**85.7%**	**7 861 734**	**100.0%**